

Advisory on Filing Opt-In Declaration for Specified Premises

The GST Portal has enabled online filing of opt-in declarations for declaring hotel accommodation premises as "Specified Premises", pursuant to Notification No. 05/2025 – Central Tax (Rate) dated 16 January 2025.

Eligible taxpayers include regular registered persons (active or suspended) supplying hotel accommodation services and applicants seeking new GST registration. This facility is not applicable to composition taxpayers, TDS/TCS registrants, SEZ units/developers, casual taxpayers, or cancelled registrations.

(I) Two types of declarations are available:

- Annexure VII – For existing registered taxpayers opting in for a subsequent financial year
- Annexure VIII – For applicants applying for new GST registration (Opt-out declaration – Annexure IX will be enabled later).

(II) Timelines:

- Existing registered taxpayers (Annexure VII): Can be filed between 1 January to 31 March of the preceding financial year. For FY 2026-27, the window is 01.01.2026 to 31.03.2026.
- New registration applicants (Annexure VIII): Must be filed within 15 days of ARN generation of the registration application.

• Key points:

- Maximum 10 premises per declaration (multiple declarations allowed if required).
- Option once exercised continues for subsequent years unless opted out.
- Suspended registrations are allowed; cancelled registrations are not.
- Separate ARN/reference number is generated for each declared premise.
- Email and SMS confirmation will be sent to authorised signatories.

For FY 2025-26, declarations were filed manually. Such taxpayers must re-file Annexure VII electronically for FY 2026-27 within the prescribed window