

Annexure-C

27. In the principal rules, in **FORM GST CMP-08**, -

(i) for Table number 3 and entries relating thereto, the following table shall be substituted, namely: -

“(Amount in ₹in all tables)

Sl. No.	Description	Value	Integrated Tax	Central Tax	State/UT Tax	Cess
1	Outward supplies of Goods (including exempt supplies)					
(a)	Outward supplies of Services (including exempt supplies) but (excluding supplies of Services made through an ECO, where the ECO is liable to pay tax under section 9(5))					
(b)	Outward supplies of Services made through an ECO, where the ECO is liable to pay tax under section 9(5).					
2	Inward supplies attracting reverse charge including import of services					
3	Tax payable (1+1(a)+2)					
4	Interest payable, if any					
5	Tax and interest paid					”;

(ii) under the heading “Instructions”, after serial number 3, the following serial numbers shall be inserted, namely: -

“3A. The taxpayer shall report outward supplies for the supply of goods (including exempt supplies) in the designated column (1).

3B. Outward supply of services, including exempt supply of services but excluding supplies of services made through an ECO, where ECO is liable to pay tax under section 9(5), shall be reported separately.in Table 1(a).

3C. Outward supplies of services where the electronic commerce operator (ECO) is liable to pay tax under section 9(5), shall be reported separately in Table 1(b). Composition taxpayers are not required to discharge tax liability on such supplies; however, these supplies shall be included in the calculation of their annual aggregate turnover for compliance and reporting purposes.”.

28. In the principal rules, for the **FORM GST REG-01**, the following shall be substituted, namely: -

“**FORM GST REG-01**[See rules 8(1), 9A, 14A and 14B]

Application for Registration

(Other than a non-resident taxable person, a person required to deduct tax at source under section 51 and a person required to collect tax at source under section 52 and a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, 2017)

Part –A

State / UT -

District -

(i)	Legal Name of the Business: (As mentioned in Permanent Account Number)		
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(ii)	Permanent Account Number: <i>(Enter Permanent Account Number of the Business; Permanent Account Number of Individual in case of Proprietorship concern)</i>			
(iii)	Email Address:			
(iv)	Mobile Number:			
<p>Note - Information submitted above is subject to online verification before proceeding to fill up Part-B. <i>[Email Id and Mobile Number shall be auto populated from Income Tax database as linked with the Permanent Account Number of the applicant] .</i></p>				
Part –B				
1.	Trade Name, if any			
2.	Constitution of Business (Please select the appropriate category and upload document(s) as mentioned against the same.)			
(i) Proprietorship		☐	(ii) Partnership (Partnership Deed or Any Proof substantiating Constitution)	☐
(iii) Hindu Undivided Family		☐	(iv) Private Limited Company (Certificate of incorporation)	☐
(v) Public Limited Company (Certificate of incorporation)		☐	(vi) Society/Club/Trust/Association of Persons (Registration certificate or Any Proof substantiating Constitution)	☐
(vii) Government Department (Any Proof substantiating Constitution)		☐	(viii) Public Sector Undertaking (Certificate of incorporation or Any Proof substantiating Constitution)	☐
(ix) Unlimited Company (Certificate of incorporation)		☐	(x) Limited Liability Partnership (Certificate of incorporation)	☐
(xi) Local Authority (Any Proof substantiating Constitution)		☐	(xii) Statutory Body (Any Proof substantiating Constitution)	☐
(xiii) Foreign Limited Liability Partnership		☐	(xiv) Foreign Company Registered (in India)	☐

(Certificate of establishment)			(Certificate of establishment)		
(xiva) One Person Company (Certificate of incorporation)		☐	(xv) Others (Please specify) (Any Proof substantiating Constitution)	☐	
3.	Name of the State	▲		District	▲
4.	Jurisdiction	State		Centre	
		Sector, Circle, Ward, Unit, etc. others (specify)			
4.1	Option for registration under rule 14A	Yes		No	
4.1.1	Declaration by person opting for registration under rule 14A - I hereby declare that the aforesaid business shall abide by the conditions and restrictions specified in the Act or the rules for opting to register under rule 14A.				
4.2	Option for registration under rule 14B	Yes		No	
4.2.1	Declaration by person opting for registration under rule 14B I hereby declare that the aforesaid business shall abide by the conditions and restrictions specified in the Act or the rules for opting to register under rule 14B.				
4.2.2	Enter GSTIN where you have physical presence in other state				

5.	Option for Composition	Yes	No	
6.	Composition Declaration			
I hereby declare that the aforesaid business shall abide by the conditions and restrictions specified in the Act or the rules for opting to pay tax under the composition scheme.				
6.1 Category of Registered Person < tick in check box>				
B. (i) Manufacturers, other than manufacturers of such goods as may be notified by the Government for which option is not available				
(ii) Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II				
(iii) Any other supplier eligible for composition levy falling in section 10(1)				
C. Person eligible for composition levy under section 10(2A)				
7.	Date of commencement of business	DD/MM/YYYY		
8.	Date on which liability to register arises	DD/MM/YYYY		
9.	Are you applying for registration as a casual taxable person?	Yes	No	
10.	If selected "Yes" in Sr. No. 9, period for which registration is required	From DD/MM/YYYY	To DD/MM/YYYY	
11.	If selected "Yes" in Sr. No. 9, estimated supplies and estimated net tax liability during the period of Registration			
Sr. No.	Type of Tax	Turnover (Rs.)	Net Tax Liability (Rs.)	
(i)	Integrated Tax			
(ii)	Central Tax			
(iii)	State Tax			
(iv)	UT Tax			
(v)	Cess			
	Total			
	Payment Details			
	Challan Identification Number		Date	Amount

12.	Are you applying for registration as a SEZ Unit?	Yes	No	
	(i) Select name of SEZ			
	(ii) Approval order number and date of order			
	Period of validity	From	To	
	(iii) Designation of approving authority			
	(iv) SEZ entity ID			
13.	Are you applying for registration as a SEZ Developer?	Yes	No	
	(i) Select name of SEZ Developer			
	(ii) Approval order number and date of order			
	Period of validity	From	To	
	(iii) Designation of approving authority			
	(iv) SEZ entity ID			
14.	Are you applying for registration as an E-commerce operator liable to pay tax under section 9(5)?	Yes	No	
	(a) Do you have physical presence in the State/Union territory where registration is being sought	Yes	No	
	(b) If yes, please fill the details of the principal place of business in sr.No. 17.			
	(c) If no, please mention the details of representative for the purpose of paying tax under section 9(5):			
	Name of Person	First Name	Middle Name	Last Name
	Mobile Number			
	Email address			
	Permanent Account Number			
	Telephone No. with STD	FAX No. with STD		
	Address	Please fill the details of address in sr. No. 17 (Principal Place of Business tab).		

15.	Reason to obtain registration:												
	(i) Crossing the threshold						(viii) Merger /amalgamation of two or more registered persons						
	(ii) Inter-State supply						(ix) Input Service Distributor						
	(iii) Liability to pay tax as recipient of goods or services u/s 9(3) or 9(4)						(x) E-commerce operator- Person liable to pay tax u/s 9(5)						
	(iv) Transfer of business which includes change in the ownership of business (if transferee is not a registered entity)						(xi) Taxable person supplying through e-Commerce portal						
	(v) Death of the proprietor (if the successor is not a registered entity)						(xii) Voluntary Basis						
	(vi) De-merger						(xiii) Persons supplying goods and/or services on behalf of other taxable person(s)						
	(vii) Change in constitution of business						(xiv) Insolvency Resolution Professional/Resolution Professional appointed under IBC for CIRP						
	(xv) Others (Not covered above) – Specify												
16.	Indicate existing registrations wherever applicable												
Registration number under Value Added Tax													
GSTIN													
Professional tax registration number													
Corporate Identify Number/Foreign Company Registration Number													
Limited Liability Partnership Identification Number/Foreign Limited Liability Partnership Identification Number													
Importer/Exporter Code Number													
Professional tax enrolment registration number													
Registration number under Shops and Establishment Act													
Temporary ID, if any													
Others (Please specify)													

	8. Copy of latest Water Bill	
Where the premises is in the name of deceased ancestor (applicable to the entity having legal name of proprietor and HUF only)	<p>Please upload the following documents:</p> <ul style="list-style-type: none"> i. Affidavit as per the requisite format and ii. Copy of Death certificate and iii. ANY ONE of the following in the name of the deceased ancestor: <p>Latest Property Tax receipt</p> <p>or</p> <p>Municipal Khata copy</p> <p>or</p> <p>Property Identification copy</p> <p>or</p> <p>Copy of latest Electricity Bill</p>	

	<p>or</p> <p>Copy of latest Water Bill</p>	
Rented/Leased	Where Rent/Lease Agreement is registered	Please Upload Registered Rent or Lease agreement
	Where Rent/Lease Agreement is not registered	<p>Please upload the following documents:</p> <p>ii. Rent / Lease agreement should be a duly Notarized agreement on Non-Judicial Stamp Paper of minimum value</p> <p>and</p> <p>ii. ANY ONE of the following documents of the lessor:</p> <p>Latest Property Tax receipt</p> <p>or</p> <p>Municipal Khata copy</p> <p>or</p>

		<p>Property Identification copy</p> <p>or</p> <p>Copy of latest Electricity Bill</p> <p>or</p> <p>Copy of latest Water Bill</p>	
	Where Rent/Lease Agreement is not available	<p>Please upload the following documents:</p> <p>iii. An undertaking executed in this regard</p> <p>iv. Any one of the following document in the name of the applicant:</p> <p>Copy of latest Electricity Bill</p> <p>or</p> <p>Copy of latest Water Bill</p>	
Consent based	Where the premise is neither owned nor taken on rent or lease by the applicant	<p>Please provide details and upload the following documents:</p> <p>iii. Consent letter by the owner of the premises</p> <p>iv. ANY ONE of the following documents of the consenter:</p> <p>Latest Property Tax receipt</p>	

		<p>or</p> <p>Municipal Khata copy</p> <p>or</p> <p>Property Identification copy</p> <p>or</p> <p>Copy of latest Electricity Bill Copy</p> <p>or</p> <p>Copy of latest Water Bill Copy</p>	
Special Economic Zone	If the principal place of business is located in the Special Economic Zone or the applicant is a Special Economic Zone developer	Letter of Approval / Letter of Permission issued by the Development Commissioner of the SEZ	

Co-working Space (Where applicant wants to take registration on a co-working premises having been allocated a clearly designated space in that premises, by co-working space provider)	If premises is owned by coworking space provider	Yes	(✓) If yes, please provide GSTIN and check whether membership agreement is obtained from co-working space provider	GSTIN of Co-working Space provider	
	Whether Co-working Space Provider is registered person under GST?	No		Please upload ii. Membership agreement between the applicant and the co-working space provider having details of clearly designating physical space such as specific suite/ cabin/ desk number assigned to the applicant for conducting business. and iii. ANY ONE of the following documents of the co-working space provider: Latest Property Tax receipt or Municipal Khata copy or Property Identification copy	

				<p>or</p> <p>Copy of latest Electricity Bill Copy</p> <p>Copy of latest Water Bill Copy</p> <p>Please upload</p> <p>ii.</p> <p>i. Membersh ip Agreemen t between the applicant and the co- working space provider having details of clearly designate d physical space such as specific suite/ cabin/ desk number assigned to the applicant for conductin g business.</p>	
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				<p>and</p> <p>ii. ANY ONE of the following documents of the co-working space provider:</p> <p>Latest Property Tax receipt</p> <p>or</p> <p>Municipal Khata copy</p> <p>or</p> <p>Property Identification copy</p> <p>or</p> <p>Copy of latest Electricity Bill Copy</p> <p>or</p> <p>Copy of latest Water Bill Copy</p>	
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	If premises is taken on rent or lease by the co-working service provider Whether Co-working Space Provider is registered person under GST?	Yes	(✓) If yes, please provide GSTIN and check whether membership agreement is obtained from co-working space provider	GSTIN Please upload ii. Registered Rent or Lease Agreement entered into between the Co-working Space Provider and landlord. ii. Membership Agreement between the applicant and the co-working space provider having details of clearly designated physical space such as specific suite/ cabin/ desk number assigned to the applicant for conducting business.	
		No		Please upload: iii. Registered Rent/Lease agreement between owner and the co-working space provider. iv. Membership Agreement between the co-working space operator/provider and applicant having details of physical space such as specific suite/ cabin/ desk number assigned to the applicant for conducting business.	
(d) Nature of business activity being carried out at above mentioned premises (Please tick applicable)					

Factory / Manufacturing	Registration Number-			Wholesale Business			Retail Business	
Whether factory is registered under Factory Registration Act?								
Warehouse/Depot				Bonded Warehouse			Supplier of services	
Office/Sale Office				-			-	
EOU/ STP/ EHTP				Works Contract			Renting/Leasing of immovable property	
Are you a AEO AEO Certificate Number If yes, please tick the category in which you fall Tier-III or Star rating? Tier-II Tier-I				Co-working space			Health and fitness Club	
Leasing, renting or hiring of motor vehicles, vessels or aircraft				Recipient of Services as an ISD			Export	
Import				Supply of goods exclusively through electronic commerce operator under rule 14B			Others (Specify)	

18. Details of Bank Accounts (s)

Total number of Bank Accounts maintained by the applicant for conducting business (If not available, to be provided within 30 days from the date of issuance of certificate of registration in **FORM GST REG-06**)

(Upto 10 Bank Accounts to be reported)

Details of Bank Account 1

[illegible]

Note – Add more accounts -----

19. Details of the Goods supplied by the Business

Please specify Goods		
Sr. No.	Description of Goods	HSN Code (Two digit)/ HSN Code (Four digit)/ HSN Code (Six digit)/ HSN Code (Eight digit)
(i)		
(ii)		
...XX....		

20. Details of Services supplied by the Business.

a. Please specify Services		
Sr. No.	Description of Services	SAC Code (Four digit)/ SAC Code (Six digit)
(i)		
(ii)		
...XX..		
.....		

21. Details of Additional Place(s) of Business (details to be furnished in the same way as in the table number 17)

Number of additional places	
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22. Details of Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc.

Particulars	First Name	Middle Name	Last Name
Name			
Photo			
Name of Father			
Date of Birth	DD/MM/YYYY	Gender	<Male, Female, Other>
Mobile Number		Email address	
Telephone No. with STD			
Designation /Status In case of LLP, DIN of designated partners to be provided.		Director Identification Number (if any)	
Permanent Account Number		Aadhaar Number	
Are you a citizen of India?	Yes / No	Passport No. (in case of foreigners)	
Residential Address			
Building No/Flat No		Floor No	
Name of the Premises/Building		Road/Street	
City/Town/Locality/Village		District	
Block/Taluka			
State		PIN Code	
Country (in case of foreigner only)		ZIP code	

23. Details of Authorised Signatory

Checkbox for Primary Authorised Signatory

Details of Signatory No. 1

Particulars	First Name	Middle Name	Last Name
Name			
Photo			

Name of Father			
Date of Birth	DD/MM/YYYY	Gender	<Male, Female, Other>
Mobile Number		Email address	
Telephone No. with STD			
Designation /Status		Director Identification Number (if any)	
Permanent Account Number		Aadhaar Number	
Are you a citizen of India?	Yes / No	Passport No. (in case of foreigners)	
Residential Address in India			
Building No/Flat No		Floor No	
Name of the Premises/Building		Road/Street	
Block/Taluka			
City/Town/Locality/Village		District	
State		PIN Code	

24. Details of Authorised Representative

Enrolment ID, if available	
Provide following details, if enrolment ID is not available	

Permanent Account Number												
Aadhaar, if Permanent Account Number is not Available												
	First Name	Middle Name					Last Name					
Name of Person												
Designation / Status (drop down)												
Mobile Number												
Email address												
Telephone No. with STD						FAX No. with STD						

25. State Specific Information

State Excise License No. and the name of the person in whose name Excise License is held

(a) Field 1

(b) Field 2

(c)

(d)

(e) Field n

26. Document Upload

A customised list of documents required to be uploaded (refer rule 8) as per the field values in the form.

27. Consent

I, the holder of Aadhaar Number to be mentioned below, hereby give my consent to Goods and Services Tax Network (GSTN) to obtain my Aadhaar Number, perform Aadhaar authentication and E-KYC with UIDAI. GSTN has informed me that my identity information would only be used for providing and improving the Website, Services as required by Central Goods and Services Tax Act/ Rules, 2017 and relevant State/U.T. Goods and Services Tax Act/Rules, 2017; and also informed that these details will not be shared with anyone else except the data processor as defined in the Digital Personal Data Protection Act, 2023, Government agencies and Tax Authorities for the purpose of Tax Administration as required by the applicable laws, and the same will be stored securely in the GSTN Aadhaar Data Vault. I understand that GSTN will share my authentication data with the Central Identities Data Repository (CIDR) for the purpose of authentication and E-KYC verification. Upon authentication with UIDAI, GSTN will receive my personal data such as Name, Gender, C/o., Date of Birth, Mobile Number, Aadhaar Number, Photo, Address and Email ID etc. from UIDAI and the same will be stored in GSTN Aadhaar Data Vault. I have read, understood, and agreed to the above terms, and I hereby provide my explicit consent.

28. Verification (by authorised signatory)

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature

Name of Authorised Signatory.....

Designation/Status.....

Place:

Date:

List of documents to be uploaded: -

1.	<p>Photographs (wherever specified in the Application Form)</p> <ul style="list-style-type: none">a. Proprietary Concern – Proprietorb. Partnership Firm / Limited Liability Partnership –Managing/ Authorised/ Designated Partners (personal details of all partners are to be submitted but photos of only ten partners including that of Managing Partner are to be submitted)c. Hindu Undivided Family – Kartad. Company – Managing Director or the Authorised Persone. Trust – Managing Trusteef. Association of Persons or Body of Individuals –Members of Managing Committee (personal details of all members are to be submitted but photos of only ten members including that of Chairman are to be submitted)g. Local Authority – Chief Executive Officer or his equivalenth. Statutory Body – Chief Executive Officer or his equivalenti. Others – Person in Charge
2.	<p>Constitution of Business: Partnership Deed in case of Partnership Firm, Registration Certificate/Proof of Constitution in case of Society, Trust, Club, Government Department, Association of Persons or Body of Individuals, Local Authority, Statutory Body and Others etc.</p>
3.	<p>Proof of Principal Place of Business:</p> <ul style="list-style-type: none">a. For own premises – Any one of the following documents in case the premises is in the name of the applicant: Latest Property Tax Receipt or Municipal Khata Copy or Property Identification Copy or Copy of latest Electricity Bill or Copy of latest Water Bill.b. Where the premises is in the name of deceased ancestor (applicable to the entity having legal name of proprietor and HUF only)- Following documents:<ul style="list-style-type: none">i. Affidavit as per the requisite format appended to FORM GST REG-01, in this regard.<p>and</p>

ii. Copy of Death certificate

and

iv. Any one of the following in the name of the deceased ancestor:

Latest Property Tax Receipt or Municipal Khata copy or Property Identification Copy or Copy of latest Electricity Bill or Copy of latest Water Bill.

c. **For Rented or Leased premises –**

ii. **Where Rent/Lease Agreement is registered-**

Registered Rent or Lease agreement

iii. **Where Rent/Lease Agreement is not registered-**

The following documents:

Rent / Lease agreement should be a duly Notarized agreement on Non-Judicial Stamp Paper of minimum value **and**

ANY ONE of the following documents of the lessor:

Latest Property Tax Receipt or Municipal Khata Copy or Property Identification Copy or Copy of latest Electricity Bill or Copy of latest Water Bill.

iv. **Where Rent/Lease Agreement is not available –**

The following documents:

3. An undertaking executed in this regard

4. Any one of the following document in the name of the applicant:

Copy of latest Electricity Bill **Or** Copy of latest Water Bill

(d) Consent based-

Where the premise is neither owned nor taken on rent or lease by the applicant

The following documents:

iii. Consent letter by the owner of the premises

iv. **ANY ONE** of the following documents of the consenter:

Latest Property Tax Receipt or Municipal Khata copy or Property Identification copy or Copy of latest Electricity Bill or Copy of latest Water Bill.

(e) Special Economic Zone (SEZ)

If the principal place of business is located in the Special Economic Zone or the applicant is Special Economic Zone developer

The following documents:

Letter of Approval / Letter of Permission issued by the Development Commissioner of the SEZ

	<p>(f) Co-Working Space (Where applicant wants to take registration on a co-working premises having been allocated a clearly designated space in that premises, by co-working space provider)</p> <p>Where the premises is owned by co-working space provider:</p> <p>The following documents:</p> <ul style="list-style-type: none"> ii. Membership agreement between the applicant and the co-working space provider having details of clearly designating physical space such as specific suite/ cabin/ desk number assigned to the applicant for conducting business; <p>and</p> <ul style="list-style-type: none"> iii. ANY ONE of the following documents of the co-working space provider: Latest Property Tax Receipt or Municipal Khata copy or Property Identification Copy or Copy of latest Electricity Bill or Copy of latest Water Bill. <p>AND GSTIN of the co working space provider, if applicable.</p> <p>Where the premises is taken on rent or lease by the co-working service provider:</p> <p>The following documents:</p> <ul style="list-style-type: none"> ii. Registered Rent or Lease Agreement entered into between the Co-working Space Provider and landlord; ii. Membership agreement between the applicant and the co-working space provider having details of clearly designated physical space such as specific suite/ cabin/ desk number assigned to the applicant for conducting business. <p>AND GSTIN of the co working space provider, if applicable.</p>
4	<p>Bank Account Related Proof, where details of such Account are furnished:</p> <p>Scanned copy of the first page of Bank passbook or the relevant page of Bank Statement or Scanned copy of a cancelled cheque containing name of the Proprietor or Business entity, Bank Account No., MICR, IFSC and Branch details including code.</p>

[illegible]

I << (Name of the authorised signatory)>> hereby solemnly accord my

acceptance to act as authorised signatory for the above referred business and all my acts shall be binding on the business.

Signature of Authorised Signatory Place: (Name)

Place:

Date:

Designation/Status

Instructions for submission of Application for Registration

5. Enter name of person as recorded on Permanent Account Number of the Business. In case of proprietorship concern, enter name of proprietor against Legal Name and mention Permanent Account Number of the proprietor. Permanent Account Number shall be verified with Income Tax database.
6. ****
7. Applicant needs to upload scanned copy of the declaration signed by the Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc. in case the business declares a person as Authorised Signatory.
8. The following persons can digitally sign the application for new registration: -

Constitution of Business	Person who can digitally sign the application
Proprietorship	Proprietor
Partnership	Managing / Authorised Partners
Hindu Undivided Family	Karta
Private Limited Company	Managing / Whole-time Directors
Public Limited Company	Managing / Whole-time Directors
Society/ Club/ Trust/ AOP	Members of Managing Committee
Government Department	Person In charge
Public Sector Undertaking	Managing / Whole-time Director
Unlimited Company	Managing/ Whole-time Director
Limited Liability Partnership	Designated Partners
Local Authority	Chief Executive Officer or Equivalent
Statutory Body	Chief Executive Officer or Equivalent
Foreign Company	Authorised Person in India
Foreign Limited Liability Partnership	Authorised Person in India
Others (specify)	Person In charge

8. Information in respect of authorised representative is optional. Please select your authorised representative from the list available on the common portal if the authorised representative is enrolled, otherwise provide details of such person.
9. State specific information are relevant for the concerned State only.
10. Application filed by undermentioned persons shall be signed digitally: -

Sr. No	Type of Applicant	Type of Signature required
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1.	Private Limited Company Public Limited Company Public Sector Undertaking Unlimited Company Limited Liability Partnership Foreign Company Foreign Limited Liability Partnership	Digital Signature Certificate (DSC)- Class-2 and above.
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2.	Other than above	Digital Signature Certificate class 2 and above e-Signature Signature or any other mode as may be notified
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9. All information related to Permanent Account Number, Aadhaar, Director Identification Number(DIN), Corporate Identification Number (CIN)/ Foreign Company Registration Number (FCRN)/ Limited Liability Partnership Identification Number (LLPIN)/ Foreign Limited Liability Partnership Identification Number (FLLPIN) shall be validated online by the system and Acknowledgment Receipt Number will be generated after successful validation of all the filled-up information.

9. Any person opting for registration under rule 14A shall undergo OTP based authentication of Aadhaar number.

10. For an application under rule 14B:

Rule 14B of CGST Rules, 2017 provides a simplified GST registration mechanism for small sellers who supplies goods exclusively through electronic commerce operator's platform subject to fulfilment of certain conditions, inter-alia, as mentioned below:

- (i) Single registration under the regular taxpayer category (registered through **FORM GST REG-01** except composition, ISD, SEZ Developer, SEZ Unit and casual Taxpayer) shall be permitted in a State or Union territory against a single PAN under rule 14B.
- (ii) Application shall be submitted where he has no physical presence and no active regular registration in the State or Union territory.
- (iii) An application shall, inter alia, be permitted where no proceedings under section 29 have been initiated or no application for cancellation of registration has been filed in respect of the registration in the home State or Union territory.
- (iv) An application shall be applicable in respect of jurisdictions other than the Other Territory category.
- (v) The GSTIN of the electronic commerce operator entered in the application shall be active and under the regular taxpayer category. The associated TCS registration on the same PAN shall also be active in the State or Union territory where the registration is sought.

(vi) The selected electronic commerce operator may provide consent for the Principal Place of Business (PPoB) and, where applicable, the Additional Place of Business (APoB) within seven working days. Where consent for the PPoB is not received within the prescribed period, the ARN shall not be generated, and applicant may submit application again. In the case of an APoB, where consent is not received within the prescribed period, such APoB shall be deleted and the ARN shall be generated, subject to receipt of consent for the PPoB and successful completion of Biometric Aadhaar authentication and document verification, as applicable.

(vii) After submission of the application, the Primary Authorised Signatory (PAS) of the selected home State registration shall select the Promoter/Partner for Aadhaar authentication. The PAS and the selected Promoter/Partner shall thereafter undergo Biometric Aadhaar authentication and document verification, where the same have not been successfully completed earlier.

(viii) It is advised that the electronic commerce operator should not file any application for amendment after providing consent for the PPoB and/or APoB and until approval of the registration. After grant of registration to the supplier, an application for amendment may be filed by e-commerce operator. However, before filing such application for amendment, the e-commerce operator shall withdraw the consent linked to all the concerned addresses.

(ix) Whereas the electronic commerce operator's application for change of the address declared as the registered person's principal place of business has been approved, and the registered person, being required to amend its registration accordingly, has failed to file the requisite amendment application within thirty days of such approval, the registration granted under this rule shall be deemed to be cancelled electronically by common portal and intimated to the said person in **FORM GST REG-38**. In case the said address had been declared as an Additional Place of Business by the said registered person and the said registered person failed to submit the requisite amendment application within the prescribed period of thirty days, the details of such Additional Place of Business shall be deleted from the certificate of registration.

(x) After grant of registration, where such registration is cancelled or suspended, no fresh registration under rule 14B shall be permitted.

(xi) Where applications under rule 14B are under process in multiple States or Union territories, and a field visit associated with the GSTIN of the selected home State, in connection with any such application, results in negative remarks, all such applications pending under rule 14B shall be auto-rejected in **FORM GST REG-05A**.

11. Status of the application filed online can be tracked on the common portal by entering Application Reference Number (ARN) indicated on the Acknowledgment.

12. No fee is payable for filing application for registration.

13. Authorised signatory shall not be a minor.

14. Any person having multiple places of business within a State, requiring a separate registration for any of its places of business shall need to apply separately in respect of each place of business

15. After approval of application, registration certificate shall be made available on the common portal.

16. Temporary Reference Number (TRN) will be allotted after successfully furnishing preliminary details in PART –A of the application which can be used for filling up details in PART-B of the application. TRN will be available on the common portal for a period of 15 days.

17. Any person who applies for registration under rule 8 may give an option to pay tax under section 10 in PART B of **FORM GST REG-01**, which shall be considered as an intimation to pay tax under the said section.

18. Government departments applying for registration as suppliers may not furnish Bank Account details.

19. Taxpayers who want to pay tax by availing benefit of notification No. 2/2019 – Central Tax (Rate) dated 07.03.2019, as amended, shall indicate such option at serial no. 5 and 6.1 (iii) of this Form.”.

29. In the principal rules, in **FORM GST REG-03**, -

(i) after the word, letters and figure “**FORM GST REG-03**”, for the brackets, words, figures and letter “[See rules 9(2), 19(2) and 14A]”, the brackets, words, figures and letters “[See rules 9(2), 14A, 14B, 19 and 20]” shall be substituted;

(ii) for the words “You are directed”, the words “You are requested” shall be substituted;

(iii) the words and brackets “You are hereby directed to appear before the undersigned on (DD/MM/YYYY) at HH:MM)” shall be omitted;

(iv) before the paragraph starting with the words “If no response”, a paragraph with the following words and brackets shall be inserted, namely: -

“If you wish to be heard in person, or through an authorised representative, an opportunity of Personal Hearing is hereby granted to appear before the undersigned on (DD/MM/YYYY) at HH:MM).”.

30. In the principal rules, in **FORM GST REG-04**, -

(i) after the word, letters and figure “**FORM GST REG-04**”, for the brackets, words, figures and letter “[See rules 9(2), 19(3) and 14A]”, the brackets, words, figures and letters “[See rules 9(2), 14A, 14B, 19 and 20]” shall be substituted;

(ii) in the Table, at serial number 4, after the word and brackets “(Legal)”, the words “/ Name of the GST Practitioner/Name of the Entity in case of UIN” shall be inserted;

(iii) under the heading “Note”, -

(A) in paragraph 2, after the word “registration”, the words “/ GST Practitioner enrolment” shall be inserted.

(B) in paragraph 3, for the word, figure and letter “rule 14A”, the word, figures and letter “rule 14A / 14B” shall be substituted.

31. In the principal rules, in **FORM GST REG-05**, after the letters and figure “**FORM GST REG-05**”, for the brackets, words, figures and letter “[See rules 9(4), 19(4), 23(2)(b) and 14A]”, the brackets, words, figures and letters “[See rules 9(4), 14A, 14B, 19, 20 and 23(2)(b)]” shall be substituted.

32. In the principal rules, after the **FORM GST REG-05**, the following form shall be inserted, namely: -

“FORM GST REG-05A

[See rules 14B, 19(2)(f) and 20(11)]

Reference

Number:

Date—

To

Name of the Applicant

Address

GSTIN/ UIN/ GSTP ID

Intimation of Rejection of Application for Amendment/ Registration under rule 14B /Cancellation

This has reference to your application for amendment/ registration under rule 14B/ cancellation filed vide ARN -
-- dated----.

You have not replied to the notice issued vide reference no. dated.... within the time specified in the clause
(c) of sub-rule (2) of rule 19 of CGST Rules, 2017

OR

Your application for amendment of the details relating to the principal place of business is liable to be rejected,
whereas-

- a. Your registration has already been cancelled vide Form GST REG-19/38 reference no. <ref no.> dated
<dd/mm/yyyy>; or
- b. the registration of the electronic commerce operator, whose warehouse address/particulars have been
furnished by you as your principal place of business and on the basis of which the registration under rule
14B has been obtained by you, has been cancelled; or
- c. the registration of the Electronic Commerce Operator as a Tax Collector at Source under section 52,
whose warehouse address/particulars have been furnished by you as your principal place of business, in
that State/ UT and on the basis of which the registration under Rule 14B has been obtained by you, has
been cancelled; or
- d. the registration in the home State selected by you in the registration under rule 14B, has been cancelled;
or
- e. the address of the principal place of business mentioned in your application for amendment does not
match the address for which the Electronic Commerce Operator has furnished its consent.

OR

The process as per sub rule (5) of rule 14B in respect of physical verification of the principal place of business is
not successfully completed in accordance with rule 9, where physical verification has been conducted.

OR

Your application for registration under rule 14B is liable to be rejected whereas-

- a. the registration of the electronic commerce operator, whose warehouse address/particulars have been
furnished by you as your principal place of business and on the basis of which the application for
registration under rule 14B has been submitted by you, has been cancelled; or
- b. the registration of the Electronic Commerce Operator as a Tax Collector at Source under section 52,
whose warehouse address/particulars have been furnished by you as your principal place of business, in
that State/ UT and on the basis of which the application for registration under rule 14B has been obtained
submitted by you, has been cancelled; or
- c. the registration in the home State selected by you in your application for registration under rule 14B, has
been cancelled; or
- d. the address of the principal place of business mentioned in your application for registration does not
match the address for which the Electronic Commerce Operator has furnished its consent.

OR

You have not replied to the notice issued vide reference no. dated.... within the time specified in the sub-
rule (8) of rule 20 of CGST Rules, 2017.

OR

Your application for cancellation of registration submitted by you is liable to be rejected as your registration under
rule 14B has already been cancelled vide Form GST REG-19/38 reference no. <ref no.> dated <dd/mm/yyyy>

Therefore, your application hereby stands rejected in accordance with the provisions of the Act.

This is a system generated document. It does not require any physical signature.”.

33. In the principal rules, for **FORM GST REG-14**, -

(i) the following form shall be substituted, namely: -

“FORM GST REG-14

[See rule 19(1)]

Application for Amendment in Registration Particulars/ Enrolment as GST Practitioner Particulars

(For all types of registered persons)

1. GSTIN/UIN/GSTP ID			
2. Name of Business/ Name of the GST Practitioner			
3. Type of registration			
4. Verification of Mobile and e-mail address (please refer instruction no. 3 ,4,5 and 6)			
(i) Primary Authorised Signatory (auto)			
(ii) Promoter/Partner (auto)			
5. Amendment summary			
Sr. No	Field Name	Reasons(s)	
6.	List of documents uploaded		
	(a)		
	(b)		
	(c)		
	...		
7. Declaration			
I hereby solemnly affirm and declare that the detail furnished in registration form are required to be changed which does not warrant cancellation of registration and the documents relating to such change are uploaded on the common portal and that I shall be bound by the acts of such change. Further, I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.			
Signature			
Place:		Name of Authorised Signatory	
Date:		Designation / Status:	

-

Instructions for submission of application for amendment

-

1. Application for amendment shall be submitted online.
 2. Permanent Account Number shall be verified with Income Tax database.
 3. Online verification of mobile number and e-mail address of Primary Authorised Signatory and one selected Promoter or Partner or Director or Karta or Member or Trustee etc. will be mandatory for amendment application.
 4. For any change, in any of the particulars furnished in the application for registration in, **FORM GST REG-07** or **FORM GST REG-09** or **FORM GST REG-10** or **FORM GST-REG-13**, online verification of mobile number and e-mail address of Authorised Signatory is mandatory.
 5. In case of any change, in any of the particulars furnished in the application for registration in **FORM GST PCT-01**, online verification of mobile number and Email address of GST practitioner is mandatory.
 6. For online verification of mobile number and e-mail address/ OTP authentication (as per Sr.No.3,4 and 5), 3 days will be provided from the date of submission of application. If authentication is not completed/not done successfully, ARN will not be generated.
 7. Changes related to details of principal place of business or professional address shall require approval of the proper officer.
 8. Where a change results in change of the Permanent Account Number of a registered person, the said person shall be required to apply for fresh registration.
 9. Any change in the mobile number or the e-mail address of authorised signatory as amended from time to time, shall be carried out only after online verification through the common portal.
 10. All information related to Permanent Account Number, Director Identification Number, Corporate Identification Number shall be validated online by the system and Application Reference Number (ARN) will be generated after successful validation of necessary field.
 11. Status of the application can be tracked on the common portal.
 12. No fee is payable for submitting application for amendment.
 13. Authorised signatory shall not be a minor.
 14. The documents required to be uploaded in an amendment application in respect of any particulars furnished in the application form for registration shall be same as those required while filing application form for registration in respect of said particulars.
 15. Change relating to principal place of business details shall not be allowed during suspension or cancellation of registration.”
- (ii) in the instructions to the said form, in Sr. no. 7, the following shall be substituted from 1st day of December, 2026, namely-
- “7. Changes related to details of Principal Place of Business, except for in respect of taxpayer who has obtained registrations under rule 14A and who has not opted to withdraw under sub-rule (5) of rule 14A, or professional address shall require approval of the proper officer.”

(i) after the word, letters and figure “**FORM GST REG-15**”, for the brackets, words and figures “[*See rule 19(1)*]", the brackets, words, figures and letters “[*See rules 19(2)(b) and 19(2)(d)*]" shall be substituted:

(iii) under the heading “Order of Amendment”, after the word “registration”, wherever it occurs, the words “/enrolment as GST Practitioner” shall be inserted.

(a) in the entries relating to Sr. No. 6, (i) the words “closure”, shall be omitted, (ii) for the words “Ceased to be liable to pay tax”, the words “No longer liable to be registered under section 22 or section 24, or opting out of voluntary registration under section 25(3)” shall be substituted, (iii) the words “Transfer of business on account of amalgamation, merger/demerger, sale, lease or otherwise disposed of etc.” shall be omitted, (iv) the words “leading to...in” the words “ resulting in... of” shall be substituted (v) the words “Death of Sole Proprietor” the words “Transfer of the business on account of death of the proprietor” shall be substituted, (vi) the words “ Transfer of the business for any other reason, including amalgamation with other legal entity, demerger or other disposal” shall be inserted, (vii) the words “ Others (specify) shall be omitted;

(c) in Sr. No. 9, after clause (iii), the following clause and entries shall be inserted, namely: -

“(iv) Whether you wish to file a NIL return for the period commencing after the last tax period for which a return has been filed and ending on the date from which cancellation of registration is sought?	YES NO”;
---	-----------------

—

"10. Details of inputs held in stock, inputs contained in semi-finished or finished goods held in stock, and capital goods/plant and machinery on which input tax credit is required to be reversed and paid back to Government									
S		Invoice/Bill	Description of	Unit	Qty	Value (As	Input tax credit/		
r. N		of	inputs held in	Quantity		adjusted by	Tax payable (whichever	is	
		Entry	stock, inputs	contained in			higher) (Rs.)		

Sl. No.	GSTIN	Name of Supplier	Date of invoice	Description of goods or services supplied Semi-finished or finished goods held in stock and capital goods /plant and machinery	HSN Code (UQC)	Quantity	Unit	Debit / Credit note	Central tax	State / Union territory tax	Integrated tax	Cess
1	2	3	4	5	6	7	8	9	10	11	12	13
10 (a) Inputs held in stock (where invoice is available)												
10 (b) Inputs contained in semi-finished or finished goods held in stock (where invoice is available)												
10 (c) Capital goods/plant and machinery held in stock												
10 (d) Inputs held in stock or inputs as contained in semi-finished or finished goods held in stock (where invoice is not available)												
Total												
11. Amount of tax payable and paid (based on Table 10)												
Sl. No.	Description	ITC reversible/Tax payable	Amount paid through debit to electronic cash ledger	Amount paid through debit to electronic credit ledger								
				Central Tax	State/ Union territory Tax	Integrated Tax	Cess					
1	2	3	4	5	6	7	8					
1.	Central Tax											

2.	State/ Union territory Tax						
3.	Integrated Tax						
4.	Cess						
5	Total amount of tax paid						”;

(e) under the heading “Instructions for filing of Application for Cancellation”, after the last paragraph, the words “Before applying for cancellation, please file your tax return due for the tax period in which the effective date of surrender of registration falls [or furnish an application to the effect that no taxable supplies have been made during the intervening period (i.e. from the date of registration to the date of application for cancellation of registration).” shall be omitted, the words “After submission of application for cancellation of registration, the registered person shall make payment, if not made at the time of this application, and shall furnish final return as provided in the Act.” shall be omitted, the following paragraphs shall be inserted, namely: -

“

- Applicants shall furnish details of stock of inputs, inputs contained in semi-finished or finished goods and stock of capital goods/plant and machinery on which input tax credit has been availed.
- Following points need to be taken care of while providing details of stock at Sr. No. 10:
 - where the tax invoices related to the inputs held in stock or inputs contained in semi-finished or finished goods held in stock are not available, the registered person shall estimate the amount under sub-rule (3) of rule 44 based on prevailing market price of the goods;
 - in case of capital goods/ plant and machinery, the value should be the invoice value reduced by 1/60th per month or part thereof from the date of invoice/purchase taking useful life as five years.
- The registered person is required to fill the date from which the cancellation of registration is sought.
- The registered person shall be given an option to declare whether he wishes to file a NIL return for the period from the date of filing of the last tax period till the date of from which the cancellation of registration is sought.
- The date from which cancellation of registration is sought by the registered person cannot be earlier than the date of filing of returns for the last tax period.
- Tables 10 and 11 are not required to be filled by the taxpayers or persons who are registered as -

8. Input Service Distributors;

9. Persons paying tax under section 10;

10. Non-resident taxable person;
11. Persons required to deduct tax at source under section 51;
12. Persons required to collect tax at source under section 52;
13. Persons supplying online information and data base access or retrieval services from a place outside India to a person in India, other than a registered person; and
14. UN Bodies/Embassies having Unique Identity Numbers.

36. In the principal rules, for **FORM GST REG-17**, the following form shall be substituted, with effect from the 1st day of April, 2027, namely: -

“FORM GST REG-17

[See rule 22]

Reference No. –

<< Date >>

To

Registration Number (GSTIN/UIN)

(Name)

(Address)

SHOW CAUSE NOTICE FOR CANCELLATION OF REGISTRATION

Whereas on the basis of information which has come to my notice, it appears that your registration is liable to be cancelled for the following reasons: -

(Drop Down for Specific reasons)

- a. *has obtained registration by means of fraud, wilful misstatement or suppression of facts; or*
- b. *does not conduct any business from the declared place of business; or*
- c. *issues invoice or bill without supply of goods or services or both; or*
- d. *has taken voluntary registration under sub-section (3) of section 25 and has not commenced business within six months from the date of registration; or*
- e. *violates the provisions of third or fourth proviso to sub-rule (1) of rule 23.*

1

2

3

....

You are hereby requested to furnish a reply to this notice within seven days from the date of service of this notice.

If you wish to be heard in person, or through an authorised representative, an opportunity of personal hearing is hereby granted to appear before the undersigned on (DD/MM/YYYY) at HH:MM).

-

If you fail to furnish a reply within the stipulated date or fail to appear for personal hearing on the appointed date and time, the case will be decided *ex parte* on the basis of available records and on merits.

Kindly refer to the supportive document(s) attached for case specific details.

Signature

<Name of the Officer>

Designation

Jurisdiction

Date:

Place:

Note: - Your registration stands suspended with effect from ----- (date).”.

37. In the principal rules, in **FORM GST REG-18**, after the letters and figure “**FORM GST REG-18**”, for the brackets, words and figures “[*See rule 22(2)*]”, the brackets, words and figure “[*See rule 22*]” shall be substituted with effect from the 01st day of April 2027.

38. In the principal rules, in **FORM GST REG-19**, -

(i) after the letters and figure “**FORM GST REG-19**”, for the brackets, words and figures “[*See rule 22(3)*]”, the brackets, words and figures “[*See rules 20 and 22*]” shall be substituted;

(ii) before the words “The effective date of cancellation of your registration is <<DD/MM/YYYY>>.”, the following paragraph shall be inserted.

“This has reference to your application of cancellation of registration in **FORM GST REG-16** <ref number> dated <dd/mm/yyyy>

- Whereas upon examination of the said application, it is found to be in order; OR
- Whereas upon examination of the said reply furnished by you, the same has been found satisfactory; OR
- Whereas your application for cancellation of registration is deemed to be approved in terms of sub-rule (12) of rule 20 of the CGST Rules, 2017”.

(iii) before the words “The effective date of cancellation of your registration is <<DD/MM/YYYY>>.”, the words “Your registration is hereby cancelled.” shall be inserted,

(iv) after the paragraph “It may be noted that a registered person furnishing return under sub-section (1) of section 39 of the CGST Act, 2017 is required to furnish a final return in **FORM GSTR-10** within three months of the date of this order “the words “, where applicable.” shall be inserted and after the words “You are required to furnish all your pending returns” the words “, where applicable.” shall be inserted.

39. In the principal rules, in **FORM GST REG-20**, with effect from the 01st day of April, 2027 -

(i) for the brackets, words and figures “[*See rule 22(4)*]”, the brackets, words and figure “[*See rule 22*]” shall be substituted;

(ii) for the words, brackets, letters and figure “clause (b) or clause (c) of sub-section (2)”, the words, brackets, letters and figure “clause (e), clause (f) and clause (g) of sub-section (3)” shall be substituted.

40. In the principal rules, in **FORM GST REG-22**, the following shall be substituted, with effect from the 01st day of April 2027: -

“FORM GST REG-22

[See rule 23(2) and rule 23A (2)]

Reference No.

Date

To

GSTIN/UID

(Name of Taxpayer)

(Address)

Application Reference No. (ARN)

Date

Order for revocation of cancellation of registration under rule 23(2)

This has reference to your application dated DD/MM/YYYY for revocation of cancellation of registration. Your application has been examined and the same has been found to be in order. Accordingly, your registration is restored.

Or

Order for revocation of cancellation of registration under rule 23A (2)

This has reference to your application dated DD/MM/YYYY for revocation of cancellation of registration. You have furnished all the pending return or complied with provisions of rule 10A of CGST Rules, 2017, as the case may be, and the same has been found to be in order. Accordingly, your registration is restored.

Signature

Name of Proper officer

(Designation)

Jurisdiction –

Date

Place

This is a system generated order and does not require signature when issued under rule 23A.”.

41. In the principal rules, for the **FORM GST REG-31**, the following shall be substituted, with effect from the 01st day of April, 2027, namely: -

“FORM GST REG – 31

[See rule 21A]

Reference No.

Date: <DD><MM><YYYY>

To,

GSTIN

Name:

Address:

SUB: INTIMATION FOR SUSPENSION AND NOTICE FOR CANCELLATION OF REGISTRATION UNDER SUB-RULE (2) OF RULE 21A

Registration is liable to be suspended, whereas the registered person:

- a. paying tax under section 10 has not furnished the return for a financial year beyond three months from the due date of furnishing the said return; or
 - b. required to file return under sub-section (1) of section 39 for each month or part thereof, has not furnished returns for a continuous period of six months; or
 - c. required to file return under proviso to sub-section (1) of section 39 for each quarter or part thereof, has not furnished returns for a continuous period of two tax periods; or
 - d. violates the provision of rule 10A.
2. Considering that the above, your registration stands suspended, with effect from the date of this communication, in terms of rule 21A.
3. Accordingly, you are requested to furnish **all the returns due or** the valid details of bank account, as the case may be, on the common portal within thirty days from the receipt of this notice.
4. The suspension of registration shall be lifted after you furnish **all the returns due or** the valid details of bank account on the common portal within stipulated time.
5. You may please note that your registration may be cancelled under sub-rule (5) of rule 22, electronically by the common portal in case you fail to furnish **all the returns due or** the valid details of bank account on the common portal within a period of thirty days from the date of suspension under sub-rule (2) of rule 21A.

NB: This is a system generated notice and does not require signature by the issuing authority.”.

42. In the principal rules, for **FORM GST REG-32**, the following shall be substituted, namely: —

“FORM GST REG-32

[See rules 14A (5) and 14B]

Application for Withdrawal

1. GSTIN	
2. Legal name	
3. Trade name, if any	
4. Address of principal place of business	
5. Option for registration under rule 14A	
(i) Yes	
(ii) No	
6. Option for registration under rule 14B	
(i) Yes	
(ii) No	
7. principal place of business after withdrawal from rule 14B: The address of the electronic commerce operator's	

warehouse is not permitted to be used as principal place of business. Please provide an address having a physical presence in the State/Union territory.	
8. Aadhaar Authentication	
(i) Primary Authorised Signatory (auto)	
(ii) Promoter/Partner (auto)	
9. Reason for Withdrawal from rule 14A	iii. Output tax liability in respect of supplies made to registered persons exceeds ₹2.5 lakh per month. iv. Other -Please specify
10. Reason for Withdrawal from rule 14B	v. Output tax liability in respect of supplies made to registered persons exceeds ₹2.5 lakh per month. vi. Intends to make supplies other than through an E-commerce Operator. vii. Intends to establish a physical place of business in the same State/UT. viii. Others (please specify).
11. Verification 9. I _____ hereby solemnly affirm and declare that I want to withdraw from the option availed under sub-rule (1) of rule 14A and I understand that the provisions of sub-rules (4A), (5) and (6) of rule 8 and provisions of rule 9 relating to verification of the application and physical verification of places of business and corresponding procedures and time period shall apply to my withdrawal application. 10. I _____ hereby solemnly affirm and declare that I want to withdraw from the option availed under sub-rule (1) of rule 14B and I understand that the provisions of sub- rules (4A) and (5) of rule 8 and provisions of rule 9 relating to verification of the application and physical verification of places of business and corresponding procedures and time period shall apply to my withdrawal application. Signature of Authorised Signatory Name Designation / Status Place Date	

Instructions for submission of application for withdrawal

In 'Option for registration under rule 14A/14B' field, option YES will be disabled on common portal.

10. Permanent Account Number shall be verified with Income Tax database.
 11. Aadhaar Authentication of Primary Authorised Signatory and one selected Promoter or Partner is mandatory.
 12. Before applying for withdrawal from the option availed under rule 14A, all the pending returns till the date of application shall be furnished. It is mandatory to furnish returns for a period of minimum three months, where such application has been filed before 1st April, 2026, and a minimum one tax period, where such application is filed on or after 1st April, 2026. Before applying for withdrawal from the option availed under rule 14B, it is mandatory to furnish returns for a minimum one tax period.
 13. Please ensure that no amendment application is pending at the time of filing of FORM GST REG-32.
 14. Once FORM GST REG-32 is filed, no amendment application will be allowed to be filed till the disposal of application under FORM GST REG-32.
 15. ARN will be generated only after successful OTP based authentication of Aadhaar number or completion of the process of biometric based Aadhar authentication along with the verification of original copy of the documents uploaded with the application in FORM GST REG-01.
 16. Please note that filing of cancellation application will not be allowed once FORM GST REG- 32 is filed till the disposal of application.
 17. In case the proceedings under section 29 have been initiated, application for withdrawal in FORM GST REG-32 will not be allowed to be filed.”.
43. In the principal rules, for the **FORM GST REG-33**, the following shall be substituted, namely: —

“FORM GST REG-33

[See rules 14A (10) and 14B]

Reference Number - <<>>

Date – DD/MM/YYYY

To

(Name)

(Address)

Registration Number (GSTIN)

Application Reference No. (ARN)
DD/MM/YYYY

Dated –

**ORDER OF WITHDRAWAL FROM OPTION AVAILED UNDER SUB-RULE (1) OF
RULE 14A OR SUB-RULE (1) OF RULE 14B**

This has reference to your application number----- dated submitted under sub-rule (5) of rule 14A or sub-rule (20) of rule 14B regarding withdrawal from the option availed under sub-rule (1) of rule 14A or sub-rule (1) of rule 14B. Your application has been examined and the same has been accepted under the provisions of sub-rule (10) of rule 14A or sub-rule (26) of rule 14B. The amended certificate of registration is available on your dashboard for download.

Signature

Name

Designation

Jurisdiction

Date:

Place:”.

44. In the principal rules, after the **FORM GST REG-33** the following shall be inserted, with effect from the 01st day of April 2027, namely: —

“FORM GST REG-34

[See rule 20 (14)]

Reference No. —

<< Date >>

To

Registration Number (GSTIN/UIN)

(Name)

(Address)

SHOW CAUSE NOTICE FOR CHANGE IN EFFECTIVE DATE OF CANCELLATION

Whereas on the basis of information which has come to my notice, it appears that effective date of cancellation of registration is liable to be changed for the following reasons: -

(Drop Down for Specific reasons)

has obtained registration by means of fraud, wilful misstatement or suppression of facts; or

- a. does not conduct any business from the declared place of business;
- b. issues invoice or bill without supply of goods or services or both in violation of the provisions of this Act, or the rules made thereunder; or
- c. has taken voluntary registration under sub-section (3) of section 25 and has not commenced business within six months from the date of registration; or

You are hereby requested to furnish a reply to this notice within thirty days from the date of service of this notice.

If you wish to be heard in person, or through an authorised representative, an opportunity of personal hearing is hereby granted to appear before the undersigned on (DD/MM/YYYY) at HH:MM).

If you fail to furnish a reply within the stipulated date or fail to appear for personal hearing on the appointed date and time, the case will be decided *ex parte* on the basis of available records and on merits.

Kindly refer to the supportive document(s) attached for case specific details.

Signature

<Name of the Officer>

Designation

Jurisdiction

Place:

Date: ”.

45. In the principal rules, after the **FORM GST REG-34** the following shall be inserted, with effect from the 01st day of April 2027, namely: —

“FORM GST REG-35

[See rule 20 (15)]

**REPLY TO THE SHOW CAUSE NOTICE ISSUED FOR CHANGE IN EFFECTIVE
DATE OF CANCELLATION**

1.	Reference No. of Notice	Date of issue
2.	GSTIN / UIN	
3.	Name of business (Legal)	
4.	Trade name, if any	
5.	Reply to the notice	
6.	List of documents uploaded	

7.	<p>Verification</p> <p>I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.</p> <p>Signature of Authorised Signatory:</p> <p>Name:</p> <p>Designation/Status:</p> <p>Place:</p> <p>Date: " .</p>
----	--

46. In the principal rules, after the **FORM GST REG-35** the following Form shall be inserted, with effect from the 01st day of April 2027, namely: —

“FORM GST REG-36

[See rules 20 (16)/20(19)]

Reference No.-

ate: DD/MM/YYYY

To

<Taxpayer Name>

<Taxpayer Address>

GSTIN/ UIN: <GSTIN number>

Show Cause Notice No.: <SCN number> Date: DD/MM/YYYY

Sub: Order for Dropping the Proceedings for Change in effective date of Cancellation

This has reference to your reply filed *vide* ARN.... dated..... in response to the Show Cause Notice referred to above. Upon consideration of your reply and/or submissions made during hearing, the proceedings initiated for change in effective date of cancellation of registration stands vacated for the following reasons:

.....

Signature:

< Name of the Officer>

Designation:

Jurisdiction:

Place:

Date: " .

OR

This has reference to the Show cause notice referred to above. As no order has been issued within sixty days from the date of issue of the said notice, the proceedings initiated for change in effective date of cancellation of registration are deemed to be dropped under sub-rule (19) of rule 20.

NB: This is a system generated order and does not require signature by the issuing authority.

Date:”.

47. In the principal rules, after the FORM GST REG-36, the following form shall be inserted, with effect from the 01st day of April 2027, namely: —

“FORM GST REG-37

[See rules 20(17)/20(18)]

Reference Number

Date

To

Name

Address

GSTIN / UIN

Application Reference Number (ARN)

Date

ORDER FOR CHANGE IN EFFECTIVE DATE OF CANCELLATION OF REGISTRATION

This has reference to Show Cause Notice issued dated

7. Whereas no reply to the Show Cause Notice has been submitted; and whereas, the undersigned based on record available with this office is of the opinion that effective date cancellation of your registration is liable to be changed for following reason(s): or
8. Whereas reply to the Show Cause Notice has been submitted *vide* <ARN Number> dated___; and whereas, the undersigned on examination of your reply to show cause notice and based on record available with this office is of the opinion that effective date of cancellation of your registration is liable to be changed for following reason(s): or
9. Whereas no reply to the Show Cause Notice has been submitted and on day fixed for personal hearing, and whereas, the undersigned based on record available with this office is of the opinion that effective date of cancellation of your registration is liable to be changed for following reason(s): or
10. Whereas no reply to the Show Cause Notice has been submitted, but you/ your authorised representative attended the personal hearing and made a written or verbal submission; and whereas, the undersigned on examination of your written or verbal submission made during personal hearing and based on record available with this office is of the opinion that that effective date of cancellation of your registration is liable to be changed for following reason(s): or
11. Whereas reply to the Show Cause Notice has been submitted *vide* <ARN Number> dated___. But you or your authorised representative did not attend the personal hearing on scheduled or extended date; and whereas, the undersigned on examination of your reply to show cause notice and based on record available with this office is of the opinion that effective date of cancellation of your registration is liable to be changed for following reason(s): or

12. Whereas reply to the Show Cause Notice has been submitted *vide* <ARN Number> dated__ and you/ your authorised representative attended the personal hearing, made a written/oral submission during personal hearing; and whereas, the undersigned has examined your reply to show cause notice as well as submissions made at the time of personal hearing and is of the opinion that effective date of cancellation of your registration is liable to be changed for following reason(s):

The effective date of cancellation of your registration is <<DD/MM/YYYY>>.

Kindly refer to the supportive document(s) attached for case specific details.

It may be noted that a registered person furnishing return under sub-section (1) of section 39 of the CGST Act, 2017 is required to furnish a final return in FORM GSTR-10 within three months of the date of this order.

- You are required to furnish all your pending returns.
- It may be noted that the cancellation of registration shall not affect the liability to pay tax and other dues under this Act or to discharge any obligation under this Act or the rules made thereunder for any period prior to the date of cancellation whether or not such tax and other dues are determined before or after the date of cancellation.

Signature:

< Name of the Officer>

Designation:

Jurisdiction:

Place:

Date: ”.

48. In the principal rules, after the **FORM GST REG-37**, the following Form shall be inserted, namely:

—

FORM GST REG-38

[See rules 14(B), 20 and 22]

Reference No.- ...

Date: DD/MM/YYYY

To GSTIN/ UIN:

Date: DD/MM/YYYY

Cancellation of Registration

This is in reference to application for cancellation of registration submitted by you *vide* Reference Number dated DD/MM/YYYY. Upon submission of application for cancellation of registration, the registration is deemed to be cancelled from the date of submission of the application/date from which cancellation is sought.

OR

The registration obtained under rule 14B is deemed to be cancelled whereas-

- a) the electronic commerce operator withdraws the permission given to the registered person for making the supply of goods through him from his warehouse which has been declared as his principal place of business by the registered person or whose

registration including associated registration for collection of tax at source under section 52 has been cancelled and where the said registered person has not applied for amendment of details of registration within thirty days from the date of withdrawal of such permission or cancellation of such registration, as the case may be; or

b) the registration obtained in the home State has been cancelled declaring which the registration under this rule has been obtained; Or

c) the electronic commerce operator's application for change of the address declared as the registered person's principal place of business has been approved, and the registered person, being required to amend its registration, accordingly, has failed to file the requisite amendment application within thirty days of such approval.

3. It may be noted that the cancellation of registration shall not affect the liability to pay tax and other dues under this Act or to discharge any obligation under this Act or the rules made thereunder for any period prior to the date of cancellation whether or not such tax and other dues are determined before or after the date of cancellation.

Place:

Date:

*This is system generated order and it does not require any signature.”.”

49. In the principal rules, in **FORM GSTR-3B**, after the word, letters and figure “**FORM GSTR-3B**”, for the brackets, words and figures “[See Rule 61(5)]”, the brackets, words and figures “[See rule 61(1)]” shall be substituted.

50. In the principal rules, in **FORM GSTR-4**, -

(i) for Table number 5 and entries relating thereto, the following Table shall be substituted, namely: -

“Sl. No.	Description	Value	Integrated Tax	Central Tax	State/UT Tax	Cess
1	Outward supplies of Goods (including exempt supplies)					
1(a)	Outward supplies of Services (including exempt supplies) but (excluding supplies of Services made through an ECO, where the ECO is liable to pay tax under section 9(5))					
1(b)	Outward supplies of Services made through an ECO, where the ECO is liable to pay tax under section 9(5).					
2	Inward supplies attracting reverse charge including import of services					
3	Tax payable (1+1(a)+2)					
4	Interest payable, if any					
5	Tax and interest paid					”;

(ii) under the heading "Instructions", after serial number 5, the following serial numbers shall be inserted, namely: -

“5A The taxpayer shall report outward supplies (and adjustments thereof) for the supply of goods (including exempt supplies) in the designated column.