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 follwing 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.

5BOutward supplies (and adjustments thereof) of services including exempt supplies but excluding supply of services where ECO is liable to pay tax under section 9(5), are to be reported in Table 1(a)

5C The taxpayer shall report Outward Supplies of Services (and adjustments thereof) where the electronic commerce operator (ECO) is liable to pay tax under section 9(5), separately 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.*"*

51. In the principal rules, in **FORM GSTR-4A**, after the word, letters and figure "**FORM GSTR-4A**", for the brackets, words and figures "*[See Rules 59(3) and 66(2)]*", the brackets, words and figures "*[See rule 60(1)]*" shall be substituted.

52. In the principal rules, in **FORM GSTR-5,** under the heading "Instructions", in serial number 3, for the figure and letters "20th", the figure and letters "13th" shall be substituted.

53. In the principal rules, in **FORM GSTR-6**, -

(i) Table 7 and entries relating thereto and Table 11 and entries relating thereto shall be omitted;

(ii) in Table 8, after the words and figure "Table No. 6", the word and figure "and 7" shall be omitted;

(iii) under the heading "Instructions: -", -

(A) in serial number 6, after the words "its Units", the words "in the same tax period in which the inward supplies have been received" shall be omitted;

(B) serial number 9 and entries relating thereto and serial number 10 and entries relating thereto shall be omitted.

54. In the principal rules, in **FORM GSTR-6A**, -

(i) for the brackets, words and figures "[*See Rules 59(3) and 65*]", the brackets, words and figures "[*See rules 60(1) and 65*]" shall be substituted;

(ii) after the words "DETAILS OF SUPPLIES AUTO-DRAFTED FORM", for the brackets, words, letters and figures "(*Auto-drafted from GSTR-1, GSTR-1A, GSTR-5 and GSTR-7*)", the brackets, words, letters and figures "(*Auto-drafted from GSTR-1, GSTR-1A and GSTR-5*)" shall be substituted.

55. In the principal rules, in **FORM GSTR-7A**, with effect from 1st day of January, 2027, Table No. 7 and entries relating thereto, shall be substituted with the following table, namely: -

"7. Details of supplies and Amount of tax deducted –

Invoice/ Document details			Amount paid to deductee liable for TDS (₹)	Amount of Tax Deducted at Source (₹)		
No.	Date	Value		Integrated Tax	Central Tax	State/UT Tax
1	2	3	4	5	6	7
						";

56. In the principal rules, in **FORM GSTR-9**, under the heading "Instructions", -

(i) in paragraph 4, -

(A) after the words, letters and figures “or FY 2024-25” the words, letters and figures “or FY 2025-26 onwards” shall be inserted;

(B) in the Table, -

(I) in second column, against table number “5D, 5E and 5F”, for the letters, figures and words “FY 2023-24 and FY 2024-25”, the letters, figures and words “FY 2023-24, FY 2024-25 and FY 2025-26 onwards” shall be substituted;

(II) in second column, against table numbers 5H, 5I and “5J and 5K”, for the figures and word “2023-24 and 2024-25”, the figures and words “2023-24, 2024-25 and 2025-26 onwards,” shall be substituted;

(ii) in paragraph 5, in second column, against table numbers 6B, 6C and 6D, for the figures and word “2023-24 and 2024-25”, the figures and words “2023-24, 2024-25 and 2025-26 onwards,” shall be substituted;

(iii) in paragraph 8, in second column, against table numbers “15A, 15B, 15C and 15D”, “15E, 15F and 15G”, 16A, 16B, 16C and “17 & 18”, for the figures and word “2023-24 and 2024-25”, the figures and words “2023-24, 2024-25 and 2025-26 onwards,” shall be substituted.

57. In the principal rules, in **FORM GSTR-9C**, under the heading “Instructions”, -

(i) in paragraph 4, in second column, against table numbers 5B, 5C, 5D, 5E, 5F, 5H, 5I, 5J, 5K, 5L, 5M and 5N, for the figures and word “2023-24 and 2024-25”, the figures and words “2023-24, 2024-25 and 2025-26 onwards,” shall be substituted;

(ii) in paragraph 6, in second column, against table number 14, for the figures and word “2023-24 and 2024-25”, the figures and words “2023-24, 2024-25 and 2025-26 onwards,” shall be substituted.