[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA

MINISTRY OF FINANCE

(DEPARTMENT OF REVENUE)

CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS

NOTIFICATION

No. 08/2026–Central Tax

New Delhi, the 25th November 2026

G.S.R... (E). In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government on the recommendations of the Council, hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely: —

2. Short title and Commencement. - (1) These rules may be called the Central Goods and Services Tax (Second Amendment) Rules, 2026.

(2) They shall come into force on the 1st day of December, 2026.

3. In the Central Goods and Services Tax Rules, 2017, in rule 20, for sub-rules (5) and (6) respectively, the following sub-rule shall be substituted, namely: -

"(5) Where an application for cancellation of registration is filed under sub-rule (1) and the returns referred to in sub-rule (2) and sub-rule (3) have been furnished within the time specified therein and tax, interest, fee or penalty or any other amount which is liable to be paid, has been paid, the registration shall be cancelled electronically by the common portal with effect from the date from which the cancellation of registration is sought and the same shall be communicated electronically to the said person in **FORM GST REG-38.**

(6) Where the returns or statements in **FORM GST CMP-08**, where applicable, referred to in sub-rule (3) have not been furnished or tax, interest, fee or penalty or any other amount which is liable to be paid, has not been paid, the application shall be forwarded to the proper officer for examination."

[F. No. CBIC-20001/1/2026-GST]

Kriti Pandey

Under Secretary

Note: The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide notification No. 3/2017-Central Tax, dated the 19th June, 2017, published, vide number G.S.R. 610(E), dated the 19th June, 2017 and were last amended, vide notification No. 05/2026–Central Tax, dated the 26th October, 2026, vide number G.S.R. 919(E), dated the 26th October, 2026.