

# GST AMENDMENTS FOR SEP – 2026

## RELATED TO REGISTRATION

### **ELECTRONICALLY GST REGISTRATION [RULE 9A & 14A]**

#### **SUMMARY OF RULE 14A**

- 1) Output tax liability to registered persons on account of central tax and State tax or Union territory tax and integrated tax and compensation cess, **does not exceed two lakh and fifty thousand rupees per month.**
- 2) Authentication of Aadhaar number is must to apply under rule 14A.
- 3) Upon successful authentication of Aadhaar number, the applicant shall be granted registration electronically by the common portal, within three working days from the date of submission of application.
- 4) A person registered under this rule in a State or Union territory shall not be eligible to obtain another registration in the same State or Union territory under this rule against the same Permanent Account Number.
- 5) The registered person who intends to withdraw 14A option, shall file an application, in FORM GST REG-32, duly signed or verified through electronic verification code on the common portal, either directly or through a Facilitation Centre notified by the Commissioner:  
Provided that the registered person shall not be allowed to file such application unless he has furnished,—
  - i. returns for a period of minimum three months, where such application is filed before 1st April, 2026;
  - ii. returns for a period of minimum one tax period, where such application is filed on or after 1st April, 2026; and
  - iii. all the returns due for the period from the effective date of registration till the date of application for withdrawal:  
Provided further that the registered person shall be allowed to file such application where no proceedings under section 29 have been initiated against such registered person.
- 6) Where there is any change in particulars furnished in FORM GST REG-01, such amendment must be done before filing an application for withdrawal.
- 7) Where proceedings for cancellation of registration have been initiated by the proper officer after the filing of withdrawal application and the said proceedings are pending, the withdrawal application shall be rejected by the proper officer and the provisions in relation to approval of application on deemed basis shall not be applicable in such case.
- 8) Provision relating to aadhaar authentication, biometric-based Aadhaar authentication, taking photograph of the applicant along with verification of original copy of documents uploaded along with registration application shall be applicable to such withdrawal application.
- 9) Withdrawal application should be verified by proper officer in accordance with rule 9.
- 10) Upon verification, the proper officer shall issue an order in FORM GST REG-33 allowing the application for withdrawal or order for rejection of application in FORM GST REG-05, within a period specified under rule 9.
- 11) The registered person who has received an order allowing withdrawal shall be able to furnish the details of output tax liability on supply of goods or services or both made to

registered persons, exceeding the output tax liability of 2.5 lacs, from the first day of succeeding month in which the said order has been issued.

- 12) A registered person to whom an order of withdrawal has been issued, shall not amend the details furnished in respect of output tax liability so as to exceed the limit of the output tax liability of 2.5 lacs per month for the period prior to the first day of succeeding month in which the said order has been issued.

### **RULE 9A**

Notwithstanding anything contained in rule 9, any person who has applied for registration under rule 8 or rule 12 or rule 17, shall, upon identification on the common portal based on data analysis and risk parameters, be granted registration electronically by the common portal, **within three working days** from the date of submission of application.

### **RELATED TO RULE 86B**

The registered person other than a manufacturer shall be exempted from the provisions of this rule only in respect of goods on which the tax has been paid by the supplier on the basis of retail sale price.



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