

Amendment of Registration

Q 47. Whether Amendments to the Registration Certificate is permissible?

Ans. Yes. In terms of Section 28, the proper officer may, on the basis of such information furnished either by the registrant or as ascertained by him, approve or reject amendments in the registration particulars within a period of 15 common working days from the date of receipt of application for amendment.

It is to be noted that permission of the proper officer for making amendments will be required for only certain core fields of information, whereas for the other fields, the certificate of registration shall stand amended upon submission of application in the GST common portal.

Q 48. How can an application for amendment of registration be made?

Ans. Where there is any change in any of the particulars furnished in the application for registration in FORM GST REG-01 or FORM GST REG-07 or FORM GST REG-09 or FORM GST REG-10 or for UIN in FORM GST-REG-13, as the case may be, either at the time of obtaining registration or as amended from time to time, the registered person shall, within fifteen days of such change, submit an application, duly signed, electronically in FORM GST REG-14, along with documents relating to such change at the Common Portal either directly or through a Facilitation Centre notified by the Commissioner.

Q 49. Is the approval of proper officer mandatory for making amendments in registration?

Ans. Once an application in FORM GST REG-14 is submitted on the Common Portal, all amendments, except the following, shall stand amended. Permission of proper officer is required only if the amendment relates to

- (i) legal name of business;
- (ii) address of the principal place of business or any additional place of business; or
- (iii) addition, deletion or retirement of partners or directors, Karta, Managing Committee, Board of Trustees, Chief Executive Officer or equivalent, responsible for the day to day affairs of the business,-

Q 50. Is there any time limit for approving amendment by the proper officer?

Ans. Yes. 15 days. The proper officer shall approve the amendment within fifteen working days from the date of receipt of application in FORM GST REG-14 after due verification and issue an order in FORM GST REG-15 electronically and such amendment shall take effect from the date of occurrence of the event warranting amendment.

Q 51. What is the procedure to be followed by the proper officer for

approving/rejecting such requests for amendment?

Where the proper officer is of the opinion that the amendment sought under Rule 19 (1) is either not warranted or the documents furnished therewith are incomplete or incorrect, he may, within fifteen working days from the date of receipt of the application in FORM GST REG-14, serve a notice in FORM GST REG-03, requiring the registered person to show cause, within seven working days of the service of the said notice, as to why the application submitted under sub-rule (1) shall not be rejected.

The taxable person shall furnish a reply to the notice to show cause in FORM GST REG-04 within seven working days from the date of the service of the said notice.

Where the reply furnished is found to be not satisfactory or where no reply is furnished in response to the notice issued within seven days, the proper officer shall reject the application and pass an order in FORM GST REG -05.

Q 52. What happens if the proper officer fails to take any action on the application for amendment?

Ans. If the proper officer fails to take any action-

- (a) within fifteen working days from the date of submission of application, or
- (b) with in seven working days from the date of receipt of reply to the notice to show cause, the certificate of registration shall stand amended to the extent applied for and the amended certificate shall be made available to the registered person on the Common Portal.