Advisory on Key Changes in the GST Registration Amendment Process

Nov 1st, 2026

Vide Notification No. 05/2026-Central Tax Dated: 26.10.2026, Rule 21 of Central Goods and Services Tax Rules, 2017, the provisions relating to amendment of registration under Rule 19 of the CGST Rules, 2017 have been substituted. The corresponding changes have been implemented on the GST portal.

1. Amendment of Principal Place of Business

- In case of amendment relating to the Principal Place of Business (PPOB), the application will continue to be examined by the Proper Officer in accordance with Rule 19 of Central Goods and Services Tax Rules, 2017.

2. Amendment of other registration particulars

- For any other changes such as changes relating to the legal name of the business and addition, deletion or retirement of partners, directors, Karta etc., Additional Place of Business, and other amendments relating to particulars of FORM REG-01 other than the Principal Place of Business, the certificate of registration shall stand amended upon submission and online validation.
- Online verification of the mobile number and email address of the Primary Authorised Signatory and one selected Promoter/Partner/Director/Karta/Member/Trustee, etc., is mandatory.
- The said online verification of the mobile number and email address (OTP verification), can be done through the Common Portal using the following link:https://services.gst.gov.in/services/otpVerification which can also be accessed through: Services->Registration->OTP verification of GSTIN.
- A period of 3 days from the date of submission of the application will be provided for completing the prescribed OTP verification. If verification is not completed successfully within this period, the Application Reference Number (ARN) will not be generated.
- PAN, Director Identification Number (DIN) and Corporate Identification Number (CIN), wherever applicable, shall be validated online by the system. The ARN will be generated after successful completion of the required validations.
- The amended Registration Certificate shall be made available to the registered person on the common portal, wherever applicable, upon successful completion of the prescribed online verification and validations.

  Taxpayers are advised to furnish accurate particulars and upload the relevant supporting documents while submitting FORM GST REG-14. They should also ensure successful completion of the prescribed online verification, wherever applicable.

Thanking you,
Team GSTN