29. In the principal rules, in **FORM GST REG-03,** -

(i) after the word, letters and figure "**FORM GST REG-03**", for the brackets, words, figures and letter "[*See rules 9(2), 19(2) and 14A*]", the brackets, words, figures and letters "[*See rules 9(2), 14A, 14B, 19 and 20*]" shall be substituted;

(ii) for the words "You are directed", the words "You are requested" shall be substituted;

(iii) the words and brackets "You are hereby directed to appear before the undersigned on …… (DD/MM/YYYY) at ……. HH:MM)" shall be omitted;

(iv) before the paragraph starting with the words "If no response", a paragraph with the following words and brackets shall be inserted, namely: -

"If you wish to be heard in person, or through an authorised representative, an opportunity of Personal Hearing is hereby granted to appear before the undersigned on …… (DD/MM/YYYY) at ……. HH:MM).".

30. In the principal rules, in **FORM GST REG-04**, -

(i) after the word, letters and figure "**FORM GST REG-04**", for the brackets, words, figures and letter "[*See rules 9(2), 19(3) and 14A*]", the brackets, words, figures and letters "[*See rules 9(2), 14A, 14B, 19 and 20*]" shall be substituted;

(ii) in the Table, at serial number 4, after the word and brackets "(Legal)", the words "/ Name of the GST Practitioner/Name of the Entity in case of UIN" shall be inserted;

(iii) under the heading "Note", -

(A) in paragraph 2, after the word "registration", the words "/ GST Practitioner enrolment" shall be inserted.

(B) in paragraph 3, for the word, figure and letter "rule 14A", the word, figures and letter "rule 14A / 14B" shall be substituted.

31. In the principal rules, in **FORM GST REG-05**, after the letters and figure "**FORM GST REG-05**", for the brackets, words, figures and letter "[See rules 9(4), 19(4), 23(2)(b) and 14A]", the brackets, words, figures and letters "[See rules 9(4), 14A, 14B, 19, 20 and 23(2)(b)]" shall be substituted.

32. In the principal rules, after the **FORM GST REG-05**, the following form shall be inserted, namely: -

"**FORM GST REG-05A**

[See rules 14B, 19(2)(f) and 20(11)]

Reference Number: Date–

To

Name of the Applicant

Address

GSTIN/ UIN/ GSTP ID

Intimation of Rejection of Application for Amendment/ Registration under rule 14B /Cancellation

This has reference to your application for amendment/ registration under rule 14B/ cancellation filed vide ARN ---- dated----.

You have not replied to the notice issued vide reference no. ……. dated…. within the time specified in the clause (c) of sub-rule (2) of rule 19 of CGST Rules, 2017

OR

Your application for amendment of the details relating to the principal place of business is liable to be rejected, whereas-

a. Your registration has already been cancelled vide Form GST REG-19/38 reference no. <ref no.> dated <dd/mm/yyyy>; or

b. the registration of the electronic commerce operator, whose warehouse address/particulars have been furnished by you as your principal place of business and on the basis of which the registration under rule 14B has been obtained by you, has been cancelled; or

c. the registration of the Electronic Commerce Operator as a Tax Collector at Source under section 52, whose warehouse address/particulars have been furnished by you as your principal place of business, in that State/ UT and on the basis of which the registration under Rule 14B has been obtained by you, has been cancelled; or

d. the registration in the home State selected by you in the registration under rule 14B, has been cancelled; or

e. the address of the principal place of business mentioned in your application for amendment does not match the address for which the Electronic Commerce Operator has furnished its consent.

OR

The process as per sub rule (5) of rule 14B in respect of physical verification of the principal place of business is not successfully completed in accordance with rule 9, where physical verification has been conducted.

OR

Your application for registration under rule 14B is liable to be rejected whereas-

a. the registration of the electronic commerce operator, whose warehouse address/particulars have been furnished by you as your principal place of business and on the basis of which the application for registration under rule 14B has been submitted by you, has been cancelled; or

b. the registration of the Electronic Commerce Operator as a Tax Collector at Source under section 52, whose warehouse address/particulars have been furnished by you as your principal place of business, in that State/ UT and on the basis of which the application for registration under rule 14B has been obtained submitted by you, has been cancelled; or

c. the registration in the home State selected by you in your application for registration under rule 14B, has been cancelled; or

d. the address of the principal place of business mentioned in your application for registration does not match the address for which the Electronic Commerce Operator has furnished its consent.

OR

You have not replied to the notice issued vide reference no. ……. dated…. within the time specified in the sub-rule (8) of rule 20 of CGST Rules, 2017.

OR

Your application for cancellation of registration submitted by you is liable to be rejected as your registration under rule 14B has already been cancelled vide Form GST REG-19/38 reference no. <ref no.> dated <dd/mm/yyyy>

Therefore, your application hereby stands rejected in accordance with the provisions of the Act.

This is a system generated document. It does not require any physical signature.".

33. In the principal rules, for **FORM GST REG-14**, -

(i) the following form shall be substituted, namely: -

"**FORM GST REG-14**

[*See rule 19(1)*]

Application for Amendment in Registration Particulars/ Enrolment as GST Practitioner Particulars

(For all types of registered persons)

1. GSTIN/UIN/GSTP ID		
2. Name of Business/ Name of the GST Practitioner		
3. Type of registration		
4. Verification of Mobile and e-mail address (please refer instruction no. 3 ,4,5 and 6) (i) Primary Authorised Signatory (auto) (ii) Promoter/Partner (auto)		
5. Amendment summary		
Sr. No	Field Name	Reasons(s)
6.	List of documents uploaded	
	(a)	
	(b)	
	(c)	
	...	

7. Declaration

I hereby solemnly affirm and declare that the detail furnished in registration form are required to be changed which does not warrant cancellation of registration and the documents relating to such change are uploaded on the common portal and that I shall be bound by the acts of such change. Further, I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature

Place: Name of Authorised Signatory

Date: Designation / Status: