

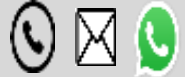


# Lawgics

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## Section 28 of CGST Act, 2017

### 28. Amendment of registration.

(1) Every registered person and a person to whom a Unique Identity Number has been assigned shall inform the proper officer of any changes in the information furnished at the time of registration or subsequent thereto, in such form and manner and within such period as may be prescribed.

(2) The proper officer may, on the basis of information furnished under sub-section (1) or as ascertained by him, approve or reject amendments in the registration particulars in such manner and within such period as may be prescribed:

Provided that approval of the proper officer shall not be required in respect of amendment of such particulars as may be prescribed:

Provided further that the proper officer shall not reject the application for amendment in the registration particulars without giving the person an opportunity of being heard.

(3) Any rejection or approval of amendments under State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act, as the case may be, shall be deemed to be a rejection or approval under this Act.

## Our Interpretation

Section 28(1)	<p><b><u>Informing the proper officer about changes</u></b></p> <p>Every registered person or UIN holder shall inform the proper officer of any change in the information furnished at the time of registration or subsequent thereto, within 15 days of such change, by filing an application in REG-14 on the common portal electronically, along with relevant document relating to such changes.</p>
Section 28(2)	<p><b><u>Processing by proper officer</u></b></p> <p>The proper officer shall, after due verification, approve or reject the amendment within 15 working days from the date of application in REG-14 and issue an order in this respect electronically.</p> <p>The approval of the proper officer shall not be required in respect of amendment of such particulars as may be prescribed under Rule 19.</p> <p>The proper officer shall not reject the application for amendment in the registration particulars without giving the person an opportunity of being heard.</p>
Section 28(3)	<p><b><u>Deemed Amendment under local act or central act</u></b></p> <p>If an amendment application is filed under SGST / UTGST Act, then it shall be deemed that such amendment is also filed under CGST Act. The same way any amendment made under CGST Act would also be deemed to have been made under SGST / UTGST Act.</p>

	<p>Likewise, any rejection/ approval of amendments under the SGST Act/UTGST Act, shall be deemed to be a rejection or approval under CGST Act. Thus, approval or rejection of amendment application under one Act would be deemed to have been approved or rejected under another Act also.</p>
Rule 19	<p><b><u>Amendment of registration</u></b></p> <p>(1) 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 Unique Identity Number in FORM GST-REG-13, either at the time of obtaining registration or Unique Identity Number or as amended from time to time, the registered person shall, within a period of fifteen days of such change, submit an application, duly signed or verified through electronic verification code, electronically in FORM GST REG-14, along with the documents relating to such change at the common portal, either directly or through a Facilitation Centre notified by the Commissioner:</p> <p>Provided that –</p> <p>(a) where the change relates to, -</p> <ol style="list-style-type: none"> <li>legal name of business;</li> <li>address of the principal place of business or any additional place(s) of business; or</li> <li>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,</li> </ol> <p>which does not warrant cancellation of registration under section 29, the proper officer shall, after due verification, approve the amendment within a period of fifteen working days from the date of the receipt of the application in FORM GST REG-14 and issue an order in FORM GST REG-15 electronically and such amendment shall take effect from the date of the occurrence of the event warranting such amendment.</p> <p>(b) the change relating to sub-clause (i) and sub-clause (iii) of clause (a) in any State or Union territory shall be applicable for all registrations of the registered person obtained under the provisions of this Chapter on the same Permanent Account Number;</p> <p>(c) where the change relates to any particulars other than those specified in clause (a), the certificate of registration shall stand amended upon submission of the application in FORM GST REG- 14 on the common portal;</p> <p>(d) where a change in the constitution of any business results in the change of the Permanent Account Number of a registered person, the said person shall apply for fresh registration in FORM GST REG-01:</p> <p>Provided further that any change in the mobile number or e-mail address of authorised signatory submitted under this rule, as amended from time to time, shall be carried out only after online verification through the common portal in the manner provided under sub-rule (2) of rule 8.</p> <p>(1A) Notwithstanding anything contained in sub-rule (1), any particular of the application for registration shall not stand amended with effect from a date earlier than the date of submission of the application in FORM GST REG-14 on the common portal except with the order of the Commissioner for reasons to be recorded in writing and subject to such conditions as the Commissioner may, in the said order, specify.</p> <p>(2) Where the proper officer is of the opinion that the amendment sought under sub-rule (1) is either not warranted or the documents furnished therewith are incomplete or incorrect, he may, within a period of fifteen working days from the date of the 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 a period of seven working days of the service of the said notice, as to why the application submitted under sub-rule (1) shall not be rejected.</p> <p>(3) The registered person shall furnish a reply to the notice to show cause, issued under sub-rule (2), in FORM GST REG-04, within a period of seven working days from the date of the service of the said notice.</p> <p>(4) Where the reply furnished under sub-rule (3) is found to be not satisfactory or where no reply is furnished in response to the notice issued under sub-rule (2) within the period prescribed in sub-</p>

	<p>rule (3), the proper officer shall reject the application submitted under sub-rule (1) and pass an order in FORM GST REG -05.</p> <p>(5) If the proper officer fails to take any action, - (a) within a period of fifteen working days from the date of submission of the application, or (b) within a period of seven working days from the date of the receipt of the reply to the notice to show cause under sub-rule (3), 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.</p>
<b>Rule 19(1) Interpretation</b>	<p><b><u>Procedure of Amendment in GST Registration</u></b></p> <p>(1)(a) Where there is any change in any of the particulars furnished in REG-01, REG07, REG-09, REG-10 or for Unique Identity Number in REG-13, the registered person shall submit an application duly signed or verified through electronic verification code, electronically in REG-14 within 15 days of such change, along with the documents relating to such change.</p> <p>But for Core fields related amendment i.e., something which does not warrant cancellation of registration under section 29 such as:</p> <ul style="list-style-type: none"> <li>(i) Legal name of business, or</li> <li>(ii) Address of principal place or any additional place of business, or</li> <li>(iii) Addition, deletion or retirement of any person directly interested in business or Authorized Signatory,</li> </ul> <p>the proper officer after due verification shall approve the amendment within 15 working days from the date of the receipt of the application in REG-14 and issue an order in REG-15 electronically and such amendment shall take effect from the date of the occurrence of the event requiring such amendment.</p> <p>b) The change relating to legal name and addition / deletion / retirement of Key Managerial Persons or authorized signatory in any State or UT shall be applicable for all registrations of the registered person obtained under this act on the same PAN.</p> <p>(c) Where the change relates to other particulars, the RC shall stand amended upon submission of the application in REG- 14 on the common portal.</p> <p>(d) Any change in constitution of business which results into change in PAN is not permissible for amendment in RC but in such a situation, fresh registration in REG-01 under new PAN shall be applied.</p>
<b>Rule 19(2) &amp; Rule 19(3) Interpretation</b>	<p><b><u>Show Cause Notice by Proper Officer and Reply to SCN</u></b></p> <p>If the amendment is either not warranted or the documents furnished are incomplete/ incorrect, the proper officer is required to serve SCN in REG-03 within 15 working days, from the date of the receipt of the application in REG-14.</p> <p>The registered person shall furnish a reply to the SCN in REG-04, within 7 working days from the date of the service of the notice.</p>
<b>Rule 19(4) Interpretation</b>	<p><b><u>Rejection of application for amendment</u></b></p> <p>Where the reply furnished in response to the SCN is found to be not satisfactory or where no reply is furnished within 7 days in response to the SCN, the proper officer shall reject the application for amendment and pass an order in REG -05.</p>
<b>Rule 19(5) Interpretation</b>	<p><b><u>Deemed Amendment</u></b></p> <p>If the proper officer fails to take any action within 15 working days from the date of submission of the application or within 7 working days from the date of the receipt of the reply to the SCN, the RC shall stand amended to the extent applied for and the amended RC shall be made available to the registered person on the common portal.</p>

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