GST Registration From 1 November 2026: Amend, Cancel, Expand

What CBIC Notification No. 05/2026-Central Tax and Circular No. 257/03/2026-GST change for founders and finance teams

Tags: Rule 14B | Rule 19 | Rule 20 | REG-14 | REG-16 | REG-01

A S Banka Advisors Private Limited

What changed, and from when

The Central Goods and Services Tax (Amendment) Rules, 2026 (Notification No. 05/2026-Central Tax, 26 October 2026) come into force on 1 November 2026, save as otherwise provided.

Circular No. 257/03/2026-GST (26 October 2026) sets guidelines on the documents for a new registration in REG-01.

Provision	What it does	Applies from
Rule 14B (new)	Registration in another State through an e-commerce operator's warehouse	1 November 2026
Rule 19 (substituted)	Amendment of registration	1 November 2026; sub-rule (3) from 1 December 2026
Rule 20 (substituted)	Cancellation of registration on request	1 November 2026
FORM GST REG-16 (amended)	Cancellation application form	1 December 2026
FORMS GST REG-34 to REG-37 (inserted)	Change in the effective date of cancellation	1 April 2027

Amendments under rule 19: only the principal place of business waits for an officer

File REG-14 within fifteen days of the change, with the supporting documents (rule 19(1)).

Principal place of business: the officer approves within fifteen days and issues REG-15; the amendment takes effect from the date of approval (rule 19(2)).

Every other particular, including a change of directors after a funding round: the certificate stands amended on submission and online validation on the portal (rule 19(4)).

A change in legal name or in directors applies to all registrations on the same PAN (rule 19(5)).

Under the earlier rule 19, a change of legal name, place of business address or directors went to the officer for approval within fifteen working days.



The numbers to diarise

15 days:

to file REG-14 after a change (rule 19(1))

15 days:

for the officer to approve a principal place of business change or issue REG-03 (rule 19(2))

7 working days:

to reply in REG-04, and for the officer to decide after the reply (rule 19(2))

Deemed amendment:

if the officer takes no action within either period (rule 19(2)(g))

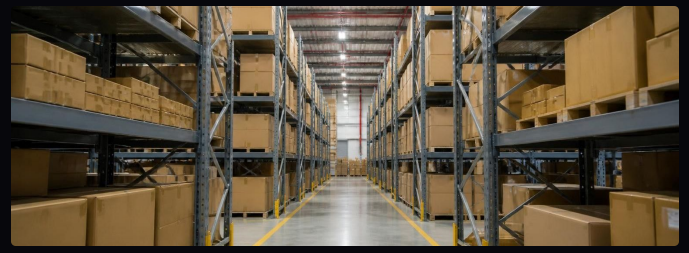
30 days:

to file REG-16 after the event warranting cancellation (rule 20(1))

Rs 2,50,000 a month:

output tax limit on supplies to registered persons (rules 14B and 20(5))

Rule 14B: selling through a marketplace in another State



Eligible:

- A person registered in a home State, obtaining registration on the same PAN in a State where it has no physical presence
- Declares the warehouse of an e-commerce operator that collects tax at source under section 52 as principal place of business
- Total output tax on such supplies to registered persons (other than the same PAN) does not exceed Rs 2,50,000 a month
- The e-commerce operator consents within seven working days

Not eligible or limited:

- A person who has not opted for Aadhaar authentication, other than a person notified under section 25(6D) (rule 14B(28))
- A second rule 14B registration in the same State on the same PAN (rule 14B(29))
- A rule 14A registrant must first withdraw in REG-32 (rule 14B(15))
- Deemed cancelled in REG-38 if the operator withdraws consent and no amendment is filed within thirty days, or the home State registration is cancelled (rule 14B(24))



Who this affects

CA Professionals: re-map amendment and cancellation workflows to the new rules 19 and 20, and to the REG-01 document lists in Circular 257/03/2026-GST.

Founders and Startups: a director change after a round no longer waits for officer approval; a co-working desk as principal place of business needs the membership agreement and the provider's ownership or lease document (Circular para 3.8.5).

MSMEs and D2C Brands: marketplace sellers can register in another State through the operator's warehouse under rule 14B, within the Rs 2,50,000 a month limit.

Caveats before you file

1. Cancellation needs clean returns: no REG-16 until all returns due are filed, and GSTR-3B for every period where GSTR-1 or IFF was filed (rule 20(2)).

2. Filing REG-16 suspends the registration until the cancellation proceedings are complete (rule 20(4)).

3. The portal cancels electronically (REG-38) only where returns were filed in time, all dues are paid, and either the Rs 2,50,000 a month limit was met or GSTR-10 was filed within 3 days from the due date of the returns under rule 20(3) (rule 20(5)). Otherwise the officer decides (rule 20(6)).

4. "Own" premises means premises owned by the applicant; premises of a parent, spouse, sibling, partner or director go in as consent, rented or shared (Circular para 3.8.2.1).

Action plan

1

Pending changes: after filing REG-14 for anything other than the principal place of business, check that the certificate on the portal reflects it.

2

Office moves: track the fifteen-day and seven-working-day limits in rule 19(2).

3

Planned closures: file every pending return, including each GSTR-3B, before REG-16, within thirty days of the event.

4

New States through marketplaces: check the Rs 2,50,000 limit, operator consent and Aadhaar authentication before applying under rule 14B.

5

New registrations: match the REG-01 address to the uploaded proof and choose the correct nature of premises.

Key dates

26 October 2026:

Notification No. 05/2026-Central Tax and Circular No. 257/03/2026-GST issued

1 November 2026:

new rule 14B, substituted rules 19 and 20

1 December 2026:

rule 19(3) for rule 14A registrants; amended REG-16

1 April 2027:

REG-34 to REG-37 for a change in the effective date of cancellation

Book a Call with A S Banka Advisors Private Limited

Source: Central Board of Indirect Taxes and Customs, Notification No. 05/2026-Central Tax, 26 October 2026, taxinformation.cbic.gov.in. Source: Central Board of Indirect Taxes and Customs, Circular No. 257/03/2026-GST, 26 October 2026, taxinformation.cbic.gov.in.