

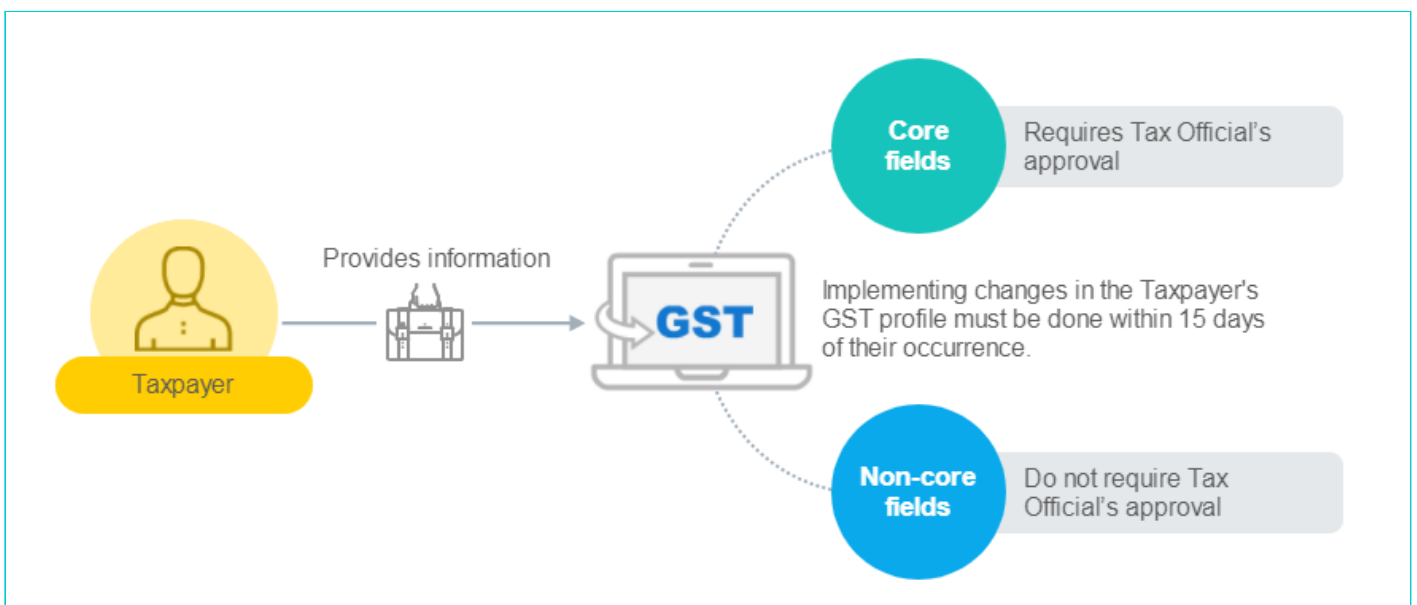
FAQs > Amendment of Registration - Core and Non-Core Fields

1. Can amendments be made to the information submitted in the Registration Application?

Once the applicant is registered under GST, the need for amendments in registration may arise due to several factors such as a change in address, change in contact number, change in business details and so on. In order to amend any information post registration, the taxpayer needs to file an Application for Amendment of Registration.

Application for Amendment of Registration, can be categorized in two types:

- Application for Amendment of Core fields in Registration
- Application for Amendment of Non-Core fields in Registration



2. Who can file the Application for Amendment of Registration?

Any taxpayer of following category, registered under GST, can file Application for Amendment of Registration:

- a) New Registrants & Normal Taxpayers
- b) TDS/ TCS Registrants, UN Bodies, Embassies & Other Notified person having UIN
- d) Non Resident Taxable Person
- e) GST Practitioner
- f) Online Information and Database Access or Retrieval Service Provider

3. What are core fields?

Following fields of the registration application are called core fields.

- Name of the Business, (Legal Name) if there is no change in PAN
- Addition / Deletion of Stakeholders
- Principal Place of Business (other than change in State) or Additional Place of Business (other than change in State)

4. What are non-core fields?

Fields of the registration application except legal name of the business, Addition/ deletion of stakeholder details and principal place of business or Additional place of business are called non-core fields.

Non-core fields are available for editing, and changes in it are auto populated in registration of the taxpayer. No approval is required from the Tax Official if any amendments are made to these fields by the taxpayers.

5. Which fields CANNOT be amended using the application for Amendment of Registration?

Application for Amendment of Registration cannot be filed when there is:

- Change in PAN.
- Change in Constitution of Business resulting in change of PAN.
- Change in Place of Business from one State to other.

Application for Amendment of Registration cannot be filed for change in PAN because GST registration is PAN-based. You need to make fresh application for registration in case there is change in PAN.

Application for Amendment of Registration form cannot be filed for change in Constitution of Business as it results in change of PAN.

Similarly, Application for Amendment of Registration form cannot be filled if there is change in place of business from one state to the other because GST registrations are state-specific. If you wish to relocate your business to another state, you must voluntarily cancel your current registration and apply for a fresh registration in the state you are relocating your business.

6. By when should I file an application for Amendment of Registration in case of any change of my registration?

You must submit the application for Amendment of Registration within 15 days from the date of the particular change which has warranted change in the registration application.

7. Can I save the application for Amendment of Registration? If yes, for how long?

Yes, you can save your application for Amendment of Registration after modification for 15 days. However, if you fail to submit your application for amendment of Registration within 15 days of starting/filing/initiating it, the application for amendment in registration will be automatically purged.

8. Is it mandatory to add reason for amendment?

“Reasons” for amendment is entered in the Reasons Text box. It is mandatory for taxpayer to specify reasons for each amendment.

9. How can I add Bank Account details?

You can add Bank details by filing a non-core amendment application.

10. Do I need to digitally authenticate the application for Amendment of Registration before submitting it on the GST Portal?

Yes, just like your original registration application, you need to digitally authenticate the application for Amendment of Registration before submitting it on the GST Portal using DSC, E-Sign or EVC as the case may be.

11. Can I delete the Primary authorized signatory?

Primary Authorized Signatory can be deleted subject to the condition that a new Primary Signatory is added/ provided.

12. My office has moved to another SEZ. Can the SEZ Unit/ SEZ Developer details I had used while Registration be amended?

Yes, SEZ details entered while registering as an SEZ unit/SEZ Developer can be amended by filing the application for amendment (core fields). Navigate to the below path on the '[GST Portal Home](#) > [Services](#) > [Registration](#) > [Amendment of Registration Core Fields](#)' link.

13. I have an ARN for amendment of core fields. Can I file application for amendment of another non-core field?

If you have already applied for amendment of core field(s) and an ARN is generated and the application is still not approved by any tax authority, then you cannot apply for amendment of non-core field till the time application is approved.

14. Can amendment application be filed by any one of the existing authorized signatory or do I need to make authorized signatory as PRIMARY authorized signatory on GST Portal to file amendment application?

Amendment application can be filed by any of the existing Authorized signatories. In case, existing authorized signatory is made as PRIMARY authorized signatory on GST Portal then the newly set primary authorized signatory will have to validate the email ID and mobile number through an OTP authentication.

15. Do I need to upload any document for amendment relating to additional place of business?

In case of amendment relating to additional place of business, no documents are required to be uploaded.

16. Does amendment of non-core field require processing by the Tax Official?

Amendment to Non-Core fields is auto approved after successful filing by the taxpayer and does not require any processing by the Tax Official.

17. Does amendment of core field require processing by the Tax Official?

Amendment to Core fields require approval by the Tax Official. If no action is taken by tax official, then application is auto approved after stipulated time.

18. What will happen once the application for amendment of registration is processed by the Tax Official?

Once the amendment application is approved or rejected, you will receive a notification through SMS and e-mail message. Also the approval order (REG 15) can be viewed/downloaded by you at the dashboard. Also amended registration certificate containing the amended details will be available for the taxpayer to download at his dashboard.

19. What will happen after submission of application for amendment of registration?

Once digitally signed application for amendment of registration is filed, the message of successful submission of application is displayed. You will receive the acknowledgement in next 15 minutes on your registered e-mail address and mobile phone number. SMS and email will be sent to the primary authorized signatory intimating ARN and successful filing of the Form.

20. Why am I not able to find link for Amendment of Registration Core Field ?

Amendment of Registration Core Field link is disabled for taxpayer in below scenarios:

When a taxpayer files an application for cancellation of registration or Suo Moto cancellation has been initiated by the Tax Official and the status of the GSTIN is shown as "Suspended".

When application for cancellation of registration is accepted by the Tax Official or Suo Moto cancellation proceeding is not dropped, after hearing and the status of the GSTIN is shown as "Cancelled".