# MANIPUR GAZETTE

**E X T R A O R D I N A R Y**
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**GOVERNMENT OF MANIPUR**
**SECRETARIAT: FINANCE DEPARTMENT**
**(EXPENDITURE SECTION)**

**Notification No. 01/2025 - State Tax (Rules)**
Imphal, the 30th October, 2026

**No. TAX/4(53)/GST-NOTN/2016:** — In exercise of the powers conferred by section 164 of the Manipur Goods and Services Tax Act, 2017 (3 of 2017), the State Government on the recommendations of the Council, hereby makes the following rules further to amend the Manipur Goods and Services Tax Rules, 2017, namely: —

1. **Short title and Commencement.** — (1) These rules may be called the Manipur Goods and Services Tax (Amendment) Rules, 2026.

(2) Save as otherwise provided in these rules, they shall come into force on the 1st day of November, 2026.

2. In the Manipur Goods and Services Tax Rules, 2017 (hereinafter referred to as the principal rules), after rule 14A, the following rule shall be inserted, namely: -

"**14B. Option for suppliers supplying goods through electronic commerce operator who are required to collect tax at source under section 52—** (1) A person registered in a State or Union territory under rule (9) may obtain registration against the same Permanent Account Number in any other State or Union territory where the person has no physical presence, by declaring a warehouse, of an electronic commerce operator, who is required to collect tax at source under section 52 of the Act, in that State or Union territory as principal place of business, subject to the following conditions, namely: —

(a) the person intends to make supply of goods through electronic commerce operator who are required to collect tax at source under section 52 of the Act;

(b) the person determines that the total output tax liability on such supplies to registered persons comprising Central tax and State tax or Union territory tax and integrated tax other than a person registered on the same Permanent Account Number, does not exceed two lakh fifty thousand rupees per month;

(c) the electronic commerce operator consents to the registered person for declaring the warehouse as the principal place of business.

(2) A person who intends to obtain registration under sub-rule (1) in a State or Union territory shall apply in **FORM GST REG-01** and declare the Goods and Services Tax Identification Number obtained on his Permanent Account Number in any State or Union territory (hereinafter referred to as the 'home State') where the person has a physical presence.

(3) The applicant shall furnish the address and particulars of the warehouse of the electronic commerce operator in the State or Union territory where the person intends to obtain registration under sub-rule (1) as a principal place of business and the address and particulars of any other warehouse, in that State or Union territory, of the same or any other electronic commerce operator as an additional place of business.

(4) The application under sub-rule (2) shall be forwarded to the concerned electronic commerce operator for communicating their consent to the declaration of the warehouse as principal place of business or additional place of business, as the case may be.

(5) The electronic commerce operator may consent within seven working days and where consent is not given within that period, the application shall not be processed further.

(6) On receipt of consent from the electronic commerce operator, the application shall be forwarded to the jurisdictional officer of the home State for biometric-based Aadhaar authentication and verification of documents, if not done successfully earlier.

(7) On successful completion of the authentication and verification, the officer shall proceed to the physical verification of the principal place of business in the home State, if not done successfully earlier.

(8) On successful completion of physical verification, registration shall be granted electronically.

(9) Where the applicant fails to complete the biometric-based Aadhaar authentication and verification of documents, the application shall not be processed further.

(10) Where on physical verification, it is found that the applicant does not conduct any business in the home State:

(a) the application shall be deemed to be rejected;

(b) the rejection shall be intimated electronically in **FORM GST REG-05A**.

(11) Where the proper officer fails to carry out the physical verification within thirty days from the date of generation of the application reference number after successful completion of biometric-based Aadhaar authentication and document verification, the application shall be deemed to be approved

(12) Where registration has been granted for the principal place of business in the home State after successful completion of biometric based Aadhar Authentication, document verification and physical verification of the premises, the registration shall be granted electronically upon receipt of consent from the electronic commerce operator.

(13) The provision of grant of registration under rule 10 shall, *mutatis mutandis*, apply to the application submitted under this rule.

(14) The certificate of registration shall contain the details of the warehouse of electronic commerce operator declared as principal place of business and additional place of business if any, the address of principal place of business in the home State where the registered person has a physical presence.

(15) A person who has obtained registration in the home State under rule 14A and intends to obtain registration under sub-rule (1), shall before submitting an application under this rule, submit an application in **FORM GST REG-32** to withdraw from the option availed under rule 14A.

(16) Where there is an amendment in the address of the warehouse of the electronic commerce operator declared as principal place or additional place of business, the registered person shall apply for amendment in **FORM GST REG-14** and the provisions of sub-rule (4) relating to consent of the electronic commerce operator shall be applicable and on receipt of such consent, the address of the principal place of business or additional place of business of the registered person, as the case may be, shall stand amended accordingly.

(17) Where the electronic commerce operator withdraws the consent given to the registered person, the electronic commerce operator shall intimate the withdrawal on the common portal.

(18) Where consent has been withdrawn under sub-rule (17), the registered person may, within thirty days from the date of such intimation for withdrawal of consent submit an application in **FORM GST REG-14**, to change the details of principal place of business or additional place of business, as the case may be and the provisions of sub-rule (4) relating to consent of the electronic commerce operator shall be applicable.

(19) Where the change is related to any particulars of the certificate of registration other than the address of the principal place of business or additional place of business, the certificate of registration shall stand amended to the extent applied for, on submission of application in **FORM GST REG-14** under sub-rule (1) of rule 19.

(20) A person registered under this rule shall, on demand by the proper officer, furnish the books of accounts, records or other information or documents required to be maintained under rule 56.

(21) Notwithstanding anything contained in sub-rule (7) of rule 56, a person who has obtained registration under this rule, shall keep and maintain at his principal place of business in the home State for each registration obtained under this rule.

(22) The electronic commerce operator shall appoint an authorised representative in each State or Union territory for arranging and providing the information required to be furnished by a person registered under this rule.

(23) Where the electronic commerce operator withdraws the permission given to the registered person to supply goods through it from a warehouse declared as his additional place of business and where the registered person has not applied for amendment of details of registration under sub-rule (16) within thirty days from the date of withdrawal of permission, the details of such place of business shall be deleted from certificate of registration.

(24) (a) A registration granted under this rule shall be deemed to be cancelled electronically by common portal and the same shall be intimated to the said person in **FORM GST REG-38** where:

(i) the electronic commerce operator withdraws the permission given to the registered person to supply of goods from a warehouse declared as principal place of business by the registered person or whose registration including associated registration for collection of tax at source under section 52 has been cancelled and the registered person has not applied for amendment of details of registration under sub-rule (18) within thirty days from the date of withdrawal of such permission or cancellation of such registration, as the case may be;

(ii) the registration obtained in the home State has been cancelled which was declared to obtain the registration under this rule;

(iii) the application of electronic commerce operator for change of the address declared as the principal place of business of the registered person has been approved, and the registered person, being required to amend its registration, consequently, has failed to file the requisite amendment application within thirty days of such approval.

(b) Notwithstanding anything contained in this sub-rule and rule 22, the provision of sub-rules (14), (15), (16), (17), (18), (19) and (20) of rule 20, shall *mutatis mutandis* apply to this sub-rule.

(25) A person who has obtained registration under this rule and intends to withdraw from the option availed under sub-rule (1), shall file an application, in **FORM GST REG-32** along with the details of principal place of business as a proof his physical presence, duly signed or verified through electronic verification code on the common portal.

(26) The procedure specified under sub-rules (5), (6), (7), (8), (9), (10), (11), (12) and (13) of rule 14A shall, *mutatis mutandis,* apply to an application made under sub-rule (25).

(27) Notwithstanding anything contained in rule 18, a person registered under this rule shall not be required to display the registration certificate and Goods and Services Tax Identification Number on the name board at the warehouse of the electronic commerce operator.

(28) A person, other than a person notified under sub-section (6D) of section 25 of the Act, who has not opted for authentication of Aadhaar number, shall not be eligible for grant of registration in terms of this rule.

(29) Notwithstanding anything contained in rule 11, a person in a State or Union territory shall not be eligible to obtain another registration in the same State or Union territory registered under this rule against the same Permanent Account Number."

3. In the principal rules, -

(i) for rule 19, the following rule shall be substituted, namely: -

"**Rule 19. Amendment of registration. -** (1) Where there is any change in any of the particulars furnished in the application form for registration in **FORM GST REG-01** or **FORM GST REG-07** or **FORM GST REG-09** or **FORM GST REG-10** or in the intimation furnished by the composition taxpayer in **FORM GST CMP-02** or in the Unique Identity Number in **FORM GST-REG-13** or in the Enrolment Number in **FORM GST PCT-01**, whether at the time of obtaining registration, enrolment or Unique Identity Number the registered person or the person having a Unique Identity Number or a person having an

Enrolment number, as the case may be, shall within a period of fifteen days from the date of occurrence of such change, submit an application in **FORM GST REG-14**, along with the documents relating to such change.

(2) (a) Where the change relates to the details of the principal place of business as furnished in **FORM GST REG-01 or FORM GST REG-07 or FORM GST REG-09 or** in the intimation furnished by the composition taxpayer in **FORM GST CMP-02** or the place of business of representative in India as furnished in **FORM GST REG-10** or the entity in respect of which the Unique Identification Number is sought in **FORM GST REG-13** or the professional address as furnished in **FORM GST PCT-01**, the application submitted by the registered person or the person having a Unique Identity Number or a person having an Enrolment number, as the case may be, under sub-rule (1) and accompanying documents, shall be forwarded to the proper officer for examination.

(b) Where on examination, the application and accompanying documents are found to be in order, the proper officer shall, within a period of fifteen days from the date of the submission of the application, approve the application and issue an order in **FORM GST REG-15** electronically and such amendment shall take effect from the date of the approval of the application.

(c) Where the application submitted under sub-rule (1) is found to be deficient, either in terms of any information or any document required to be furnished or where the proper officer requires clarification, may issue a notice to the applicant in **FORM GST REG-03** within a period of fifteen days from the date of submission of the application and the applicant shall furnish such clarification, information or documents electronically, in **FORM GST REG-04**, within a period of seven working days from the date of the receipt of such notice.

(d) Where the proper officer is satisfied with the clarification, information or documents furnished by the applicant, the proper officer shall approve the application within a period of seven working days from the date of the receipt of such clarification or information or documents and issue an order in **FORM GST REG-15** electronically and such amendment shall take effect from the date of the approval of the application.

(e) Where the proper officer is not satisfied with the clarification, information or documents furnished, the proper officer may, for reasons to be recorded in writing, reject such application and inform the applicant electronically in **FORM GST REG-05**.

(f) Where the applicant does not furnish a reply to the notice issued under clause (c), within the specified time the application submitted under sub-rule (1) shall deemed to be rejected and the rejection shall be intimated electronically on the common portal in **FORM GST REG-05A**.

(g) Where the proper officer fails to take any action, -

(i) within a period of fifteen days from the date of submission of the application under sub-rule (1); or

(ii) within a period of seven working days from the date of the receipt of the clarification, information or documents furnished by the applicant under clause (c),

the certificate of registration shall be deemed to have been amended and the amended certificate shall be made available to the registered person on the common portal, wherever applicable.

(3) Where the change relates to the details of the principal place of business of person who has obtained registration under rule 14A and who has not opted to withdraw under sub-rule (5) of rule 14A , the certificate of registration shall stand amended to the extent applied for, on submission of the application under sub-rule (1) and completion of the required online validation on the common portal and the amended certificate shall be made available to the registered person on the common portal, wherever applicable.

(4) Where the change relates to any particulars other than details of the principal place of business, the certificate of registration shall stand amended to the extent applied for, on submission of the application under sub-rule (1) and completion of the required online validation on the common portal and the amended certificate shall be made available to the registered person on the common portal, wherever applicable.

(5) Any change relating to legal name of business and addition, deletion or retirement of partners or directors, Karta, Managing Committee, Board of Trustees, Chief Executive Officer or equivalent, responsible for the day today affairs of the business, 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.

(6) Any change in the mobile number or e-mail address of the authorised signatory and submitted under this rule, shall be carried out only after online verification through the common portal in the manner provided under sub-rule (2) of rule 8.

(7) Where a change in the constitution of any business results in the change of the Permanent Account Number of a registered person, that person shall apply for fresh registration.".

(ii) in rule 19, sub-rule (3) shall come into effect from the 1st day of December 2026.

4. In the principal rules, for rule 20, the following rule shall be substituted with effect from the 1st day of November 2026, namely: -

"**Rule 20. Cancellation of registration on request of taxpayer. –** (1) A registered person seeking cancellation of registration under sub-section (1) of section 29 shall within a period of thirty days from the occurrence of the event warranting the cancellation submit an application in **FORM GST REG-16,** including therein the details of inputs held in stock or inputs contained in semi-finished or finished goods held in stock and capital goods held in stock on the day immediately preceding the date of application for cancellation or on the day immediately preceding the date from which the cancellation of registration is sought, as the case may be, liability thereon, the details of the payment, if any, made against such liability and may furnish, along with the application, relevant documents in support thereof, on the common portal.

Provided that the requirement to submit the application within thirty days of occurrence of event warranting cancellation shall not be applicable in the event of death of a sole proprietor.

(2) No application under sub-rule (1) shall be submitted unless, -

(a) as on the date of submission of such application, all returns including statements in **FORM GST CMP-08,** where applicable, required to be furnished on or before that date in respect of any period ending on or before the date from which the cancellation is sought, have been furnished; and

(b) the details of outward supply in **FORM GSTR-1** or Invoice Furnishing Facility of a tax period has been furnished, the return in **FORM GSTR-3B** for the that tax period, has also been furnished.

***Illustration 1****:* A registered person comes to file an application for cancellation of registration on 13.07.2026, he is required to filed return in **FORM GSTR-3B** for the month of May, 2026.

***Illustration 2****:* Where a registered person has furnished the details of outward supplies for the tax period in **FORM GSTR-1** on 11.07.2026 for the month of June, 2026, he shall be required to file the return in **FORM GSTR-3B** for the month of June, 2026, before submitting the application for cancellation of registration.

(3) On submission of the application for cancellation under sub-rule (1), the registered person shall furnish the return, including statements in **FORM GST CMP-08**, where applicable*,* for the remaining period upto the date of submission of the application or the date from which cancellation is sought, as the case may be, not later than the due date of furnishing such returns.

(4) On submission of application for cancellation under sub-rule (1), the registration of the person shall stand suspended till the completion of the cancellation proceedings.

(5) Where an application for cancellation of registration is filed under sub-rule (1) and the returns referred to in sub-rule (2) and sub-rule (3) have been furnished within the time specified therein and tax, interest, fee or penalty or any other amount which is liable to be paid has been paid and in cases where –

(a) the output tax liability on account of central tax and State tax or Union territory tax integrated tax and compensation cess, declared by the registered person in the details of outward supplies in **FORM GSTR-1**, as amended in **FORM GSTR-1A**, if any, or using the Invoice Furnishing Facility in respect of supply made to registered persons, does not exceed two lakh fifty thousand rupees in any of the months from the date of registration till the date of submission of application for cancellation under sub-rule (1); or

(b) (b) the registered person has filed return in **FORM GSTR-10** within 3 days from the due date of furnishing the returns referred to sub-rule (3), wherever applicable,

the registration shall be cancelled electronically by the common portal with effect from the date from which the cancellation of registration is sought and the same shall be communicated electronically to the said person in **FORM GST REG-38.**

(6) Where any of the returns or statements in **FORM GST CMP-08**, where applicable, referred to in sub-rule (3) or clause (b) of sub-rule (5) have not been furnished or tax, interest, fee or penalty or any other amount which is liable to be paid , has not been paid, the application shall be forwarded to the proper officer for examination.

(7) On examination of the application under sub-rule (6), where the proper officer is satisfied that the application, -

(a) is in order, the proper officer shall cancel the registration within a period of fifteen days from the date of receipt of the application under sub-rule (6) and shall cancel the registration and issue an order, which shall be communicated electronically to said person in **FORM GST REG-19**.
(b) is deficient, the proper officer may communicate such deficiencies by issuing a notice to the applicant electronically in **FORM GST REG-03** within a period of fifteen days from the date of receipt of the application under sub-rule (6).

(8) On receipt of notice under clause (b) of sub-rule (7), the applicant shall furnish the returns, clarification, information or documents electronically, as applicable, in **FORM GST REG-04**, within a period of fifteen days from the date of the receipt of said notice.

(9) Where the proper officer is satisfied with the reply furnished by the applicant under sub-rule (8), the proper officer may within a period of fifteen days from the date of the receipt of the reply, approve the application and issue an order for cancellation of registration in **FORM GST REG-19.**

(10) Where the proper officer is not satisfied with the reply furnished under sub-rule (8), the proper officer may within a period of fifteen days from the date of receipt of the reply, reject such application and the rejection the same shall be communicated electronically to said person in **FORM GST REG-05**.

(11) Where reply has not been furnished by the applicant under sub-rule (8) within the time specified therein, the application shall be deemed to be rejected and the rejection shall be communicated electronically to said person in **FORM GST REG-05A.**

(12) Where the proper officer fails to take any action, -

(a) within a period of fifteen days from the date of receipt of the application under sub-rule (6); or

(b) within a period of fifteen days from the date of the receipt of reply furnished by the applicant under sub-rule (8),

the application for cancellation of registration shall be deemed to be approved and the same shall be communicated electronically in **FORM GST REG-19**.

(13) The provisions of this rule shall, *mutatis mutandis*, apply to the legal heirs of a deceased proprietor, as if the application had been submitted by the proprietor himself.

(14) Where, after cancellation of the registration under this rule, the proper officer has reasons to believe that the effective date of cancellation of registration is liable to be changed to an earlier date in terms of the provisions of sub-section (3) of section 29, the proper officer may, issue a notice in **FORM GST REG-34** requiring to show cause, why the effective date of cancellation of the registration shall not be changed to an earlier date.

(15) The person shall furnish reply in **FORM GST REG-35** to the show cause notice issued under sub-rule (14) within a period of thirty days from the date of receipt of the said notice.

(16) Where the proper officer is satisfied with the reply furnished under sub-rule (15), the proper officer shall within a period of thirty days from the date of receipt of the reply, drop the proceedings and pass an order in **FORM GST REG-36.**

(17) Where the proper officer is not satisfied with the reply furnished under sub-rule (15), the proper officer may change the effective date of cancellation of registration and shall issue an order in **FORM GST REG-37** within a period of thirty days from the date of receipt of the reply.

(18) Where reply to notice issued under sub-rule (14) has not been furnished within a period of thirty days from the date of issuance of such notice in accordance with sub-rule (15), the proper officer may change the effective date of cancellation of registration and shall issue an order in **FORM GST REG-37** within a period of sixty days from the date of issuance of notice under sub-rule (14).

(19) Where the proper officer fails to issue an order within a period of sixty days from the date of issuance of notice under sub-rule (14), the proceedings for change in effective date of cancellation shall be deemed to be dropped and the same shall be communicated electronically on the common portal in **FORM GST REG-36**.

(20) The effective date of cancellation once changed under this rule shall not be subject to further change.".

5. In the principal rules, for rule 21, the following rule shall be substituted, namely: -

"**Rule 21. Registration to be cancelled in certain cases. –**The registration granted to a person is liable to be cancelled, if the said person being a registered person, **-**

(a) paying tax under section 10 has not furnished the return for a financial year beyond three months from the due date of furnishing the said return; or

(b) violates provisions of third proviso to sub-rule (1) of rule 23 or fourth proviso to sub-rule (1) of rule 23; or

(c) required to file return under sub-section (1) of section 39 for each month or part thereof, has not furnished returns for a continuous period of six months; or

(d) required to file return under proviso to sub-section (1) of section 39 for each quarter or part thereof, has not furnished returns for a continuous period of two tax periods; or

(e) violates the provisions of rule 10A".

6. In the principal rules, for rule 21A, the following rule shall be substituted, with effect from the 01st day of April, 2027, namely: -

"**21A. Suspension of registration in cases other than cancellation of registration on request of taxpayer. –**

(1) Where the proper officer has reasons to believe that the registration of a person is liable to be cancelled under sub-section (3) of section 29, the proper officer may on initiation of proceedings for cancellation of registration, suspend the registration with effect from a date to be determined by the proper officer, till the completion of the proceedings for cancellation under rule 22.

(2) The registration of a person may be suspended electronically by the common portal where the registered person-

(a) paying tax under section 10 has not furnished the return for a financial year beyond a period of three months from the due date of furnishing the said return;

(b) required to file return under sub-section (1) of section 39 for each month or part thereof, has not furnished returns for a continuous period of six months;

(c) required to file return under the proviso to sub-section (1) of section 39 for each quarter or part thereof, has not furnished returns for a continuous period of two tax periods; or

(d) violates the provision of rule 10A,

the person shall be intimated electronically in **FORM GST REG-31** requiring the person to furnish the said returns or to comply with provisions of rule 10A, as the case may be, within a period of thirty days from the date of such intimation.

(3) A registered person, whose registration has been suspended under sub-rules (1) or (2) shall not make any taxable supply during the period of suspension and shall not be required to furnish any return under section 39.

***Explanation***. - For the purposes of this sub-rule, the expression "shall not make any taxable supply" means that the registered person shall not issue a tax invoice and accordingly shall not charge tax on supplies made by the person during the period of suspension.

(4) Where the registration has been suspended under sub-rule (2), the suspension shall be deemed to be revoked upon furnishing of all the pending returns or on compliance of the provisions of rule 10A, as the case may be, within a period of thirty days from the date of intimation in **FORM GST REG-31**.

(5) The suspension of the registration under sub-rule (1) shall be deemed to be revoked upon completion of the proceedings by the proper officer under rule 22.

(6) The revocation under sub-rules (4) and (5) shall be effective from the date on which the suspension came into effect.

(7) Where an order having the effect of revoking the of suspension of registration has been passed, the provisions of clause (a) of sub-section (3) of section 31 and section 40 and the procedure specified therein, shall apply in respect of the supplies made during the period of suspension."

7. In the principal rules, with effect from the 01st day of April, 2027, for rule 22, the following rule shall be substituted namely: -

"**22. Cancellation of registration. –** (1) Where the proper officer has reason to believe that the registration of a person is liable to be cancelled under sub-section (3) of section 29, the proper officer shall issue a notice to such person in **FORM GST REG-17**, requiring the person to show cause, within a period of seven working days from the date of the service of such notice, as to why the registration shall not be cancelled.

(2) The registered person shall file a reply to the show cause notice issued under sub-rule (1) in **FORM GST REG-18** within the period specified therein.

(3) Where the proper officer is satisfied with the reply furnished under sub-rule (2), the proper officer shall drop the proceedings and pass an order in **FORM GST REG-20**.

(4) Where the proper officer is not satisfied with the reply under sub-rule (2), the proper officer shall issue an order in **FORM GST REG-19**, within a period of thirty days from the date of receipt of reply to the show cause notice issued under sub-rule (1) or within thirty days from the due date of furnishing reply under sub-rule (2), as the case may be, shall cancel the registration, with effect from a date to be determined and notify the person, directing to pay arrears of any tax, interest or penalty including the amount liable to be paid under section 29.

(5) Where a person whose registration is suspended under sub-rule (2) of rule 21A does not furnish all the pending returns or does not comply with provisions of rule 10A, as the case may be, within a period of thirty days from the date of suspension, the registration of such person shall be deemed to be cancelled electronically by the common portal and the same shall be intimated to the said person in **FORM GST REG-38**.

(6) Where after cancellation of the registration under this rule, if the proper officer has reasons to believe that the effective date of cancellation of registration of the person is liable to be changed to an earlier date, the provisions of sub-rules (14), (15), (16),(17),(18), (19) and (20) of rule 20 shall, *mutatis mutandis* apply to change in effective date of the cancellation of registration."

8. In the principal rules, after rule 23, the following rule shall be inserted with effect from the 01st day of April, 2027, namely: –

"**23A**. **Revocation of cancellation of registration by the system —** (1) A registered person, whose registration is deemed to be cancelled electronically by the common portal, under sub-rule (5) of rule 22, may within a period of one hundred and eighty days from the date of the cancellation of registration submit an application for revocation of cancellation of registration in **FORM GST REG-21**, on the common portal:

**Provided** that no application for revocation shall be filed, where the registration has been cancelled for the failure of the registered person to furnish returns, unless such returns are furnished and any amount due as tax, in terms of such returns has been paid along with any amount payable towards interest, penalty and late fee in respect of the said returns:

**Provided further** that no application for revocation shall be filed, where the registration has been cancelled for the failure of the registered person to furnish bank account details under rule 10A, unless such bank account details are furnished.

(2) On furnishing of all the pending returns or on compliance with the provisions of rule 10A, as the case may be, the application for revocation of cancellation of registration shall be deemed to be approved and the cancellation of registration shall be revoked by the common portal electronically, and an order in **FORM GST REG-22** shall be communicated to the applicant on the common portal.

(3) All returns due for the period from the date of the order of cancellation of registration till the date of the order of revocation of cancellation of registration shall be furnished by the said person within a period of thirty days from the date of order of revocation of cancellation of registration.".

9. In the principal rules, in rule 36, -

(i) in sub-rule (1), for the word "including", the words "or be distributed by" shall be substituted;

(ii) in sub-rule (2), after the words "a registered person", the words "or be distributed by the Input Service Distributor," shall be inserted.

10. In the principal rules, in rule 39, -

(i) in sub-rule (1), in clause (i), after the words "input tax credit of integrated tax", the words "or state tax" shall be inserted;

(ii) in sub-rule (1A), the word "common" shall be omitted.

11. In the principal rules, in rule 44, with effect from the 1st day of December 2026; -

(i) in sub-rule (1), the words, brackets and figures "sub-section (5)" shall be omitted;

(ii) in sub-rule (4), after the words "section 18 and in", the words, letters and figure "**FORM GST REG-16** or" shall be inserted

12. In the principal rules, in rule 54, in sub-rule (1A), -

(i) in clause (a), -

(a) for the words "credit of common input services to the Input Service Distributor", the words "credit in respect of input services attributable to one or more distinct persons to the Input Service Distributor" shall be substituted;

(b) in sub-clause (iv), for the word "common", the word "such" shall be substituted;

(ii) in clause (b), for the words "common services", the words "services whose credit is sought to be transferred to the Input Service Distributor" shall be substituted.

13. In the principal rules, in rule 60, in sub-rule (2), after the word, letters and figure "**FORM GSTR 2A**", the words, letters and figure "and to the Input Service Distributor in **FORM GSTR-6A**" shall be inserted.

14. In the principal rules, in rule 62, in sub-rule (5), for the word "April", the word "June" shall be substituted.

15. In the principal rules, in rule 63, for the word "twenty", the word "thirteen" shall be substituted.

16. In the principal rules, after rule 83B, the following rule shall be inserted, with effect from 1st day of November 2026, namely: -

"**83C. Amendment of enrolment. -**

(1) Where an amendment is required in any of the particulars furnished in **FORM GST PCT-01** the Goods and Services Tax practitioner shall, submit an application in **FORM GST REG-14,** duly signed or verified through electronic verification code, along with the documents relating to such change at the common portal electronically.

(2) The provisions of rule 19 relating to an amendment in the particulars furnished in the application for registration shall *mutatis mutandis*, apply to an application for amendment in particulars furnished in **FORM GST PCT-01**.".

17. In the principal rules, in rule 86, in sub-rule (3), after the words "shall be debited in the said ledger", the words, brackets and figures "in the manner as prescribed in sub-rule (3) of rule 89" shall be inserted.

18. In the principal rules, in rule 86A, with effect from the 01st day of April, 2027, -

(i) in sub-rule (1), -

(a) for the words "Commissioner or an officer authorised by him in this behalf, not below the rank of an Assistant Commissioner", the words "proper officer" shall be substituted;

(b) for the long line, the following long line shall be substituted. namely, -

"shall not allow debit of an amount equivalent to such credit in the electronic credit ledger by issuing an order in **FORM GST DRC-26** and such order shall be made available electronically on the common portal to the registered person";

(ii) for sub-rules (2) and (3), the following sub-rules shall respectively be substituted, namely: -

"(2) The order issued in **FORM GST DRC-26** under sub-rule (1) shall remain in force till the date, -

(a) on which the period of one year from the date of issuance of the said order expires; or

(b) on which the proper officer, upon being satisfied that conditions for disallowing debit of electronic credit ledger, no longer exist, allows by an order, debit of amount from the electronic credit ledger

whichever is earlier.

(3) The registered person may file an objection in **FORM GST DRC-27** to the effect that debit of the amount in the electronic credit ledger was or is not liable to be disallowed.

(4) Upon receipt of an objection under sub-rule (3), the proper officer shall after granting a reasonable opportunity of being heard to the registered person, issue an order in **FORM GST DRC-28** electronically on the common portal, wherein he may either, -

(a) allow debit of such amount to the effect from the electronic credit ledger in Part-A order in **FORM GST DRC-28**; or

(b) reject the objections raised by the registered person in Part B of **FORM GST DRC-28**.".

19. In the principal rules, in rule 89, —

(i) in sub-rule (1), the words ", either directly or through a Facilitation Centre notified by the Commissioner" shall be omitted;

(ii) in sub-rule (1A), the words ", either directly or through a Facilitation Centre notified by the Commissioner" shall be omitted;

(iii) in sub-rule (2), with effect from the 01st day of December, 2026, —

(a) after the words, brackets and figure "under sub-rule (1)", the words, brackets, figures and letters "or sub-rule (1A) or sub-rule (1B)" shall be inserted;

(b) in clause (b), —

(A) for the words "number and date", the word "details" shall be substituted;

(B) for the words "number and the date", the word "details" shall be substituted;

(c) in clause (ba), for the words "number and date", the word "details" shall be substituted;

(d) in clause (bb), for the words "number and date", the word "details" shall be substituted;

(e) in clause (c), for the words "number and date", the word "details" shall be substituted;

(f) in clause (d), —

(A) for the words "number and date", the word "details" shall be substituted;

(B) for the word "second", the word "first" shall be substituted;

(g) in clause (e), —

(A) for the words "number and date", the word "details" shall be substituted;

(B) for the word "second", the word "first" shall be substituted;

(h) in clause (h), —

(A) for the words "number and the date of the invoices received and", the words "details of the invoices received, along with the details of the input tax credit and details of the invoices" shall be substituted;

(B) after the words "unutilised input tax credit under", the words, brackets and letters "clause (ii) of the first proviso to" shall be inserted;

(C) the words "where the credit has accumulated on account of the rate of tax on the inputs being higher than the rate of tax on output supplies, other than nil-rated or fully exempt supplies" shall be omitted;

(i) after clause (h), the following clause shall be inserted, namely: —

"(ha) a statement containing the details of invoices issued during a tax period, along with the details of relevant shipping bills or bills of export filed by the registered recipient to whom the applicant has supplied goods under notification No. 40/2017-State Tax (Rate), dated the 23rd October, 2017, published in the Manipur Gazette,

Extraordinary, vide number 443, dated the 17th November, 2017 or notification No. 41/2017-Integrated Tax (Rate), dated the 23rd October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1321(E), dated the 23rd October, 2017, in a case where the claim pertains to refund of any unutilised input tax credit under clause (ii) of the first proviso to sub-section (3) of section 54;";

(j) after clause (m), the following clauses shall be inserted, namely: —

"(n) a statement containing the details of the invoices received, along with details of the input tax credit, in a case where the claim pertains to refund of any unutilised input tax credit under the first proviso to sub-section (3) of section 54;

(o) a declaration to the effect that the applicant has not been prosecuted for any offence under the Act or under any other law for the time being in force where the amount of tax evaded exceeds two hundred and fifty lakh rupees during any period of five years immediately preceding the tax period to which the claim for refund relates, in a case where the refund is on account of unutilised input tax credit under sub-section (3) of section 54 or on account of zero-rated supply made with payment of tax;";

(k) after clause (o), the following shall be inserted, with effect from the 01st day of April, 2027, namely: –

"(p) a declaration to the effect that the capital goods have not been sold, disposed of or permanently removed from the business, and the capital goods included in the claim under sub-rule (4) or sub-rule (5) are eligible for input tax credit and are being used for making the relevant zero-rated supplies or inverted rated supplies, in a case where the claim pertains to refund of any unutilised input tax credit under sub-section (3) of section 54 and the claim includes credit availed on capital goods;";

(iv) for sub-rule (3), the following sub-rule shall be substituted, namely: —

"(3) Where the application relates to refund of input tax credit, the electronic credit ledger shall be debited by the applicant by an amount equal to the refund so claimed in the following order, namely —

(a) integrated tax, to the extent of balance available;

(b) central tax and State tax or Union territory tax, equally to the extent of balance available;

(c) in the event of a shortfall in the balance available in a particular electronic credit ledger referred to in clause (b) above, the differential amount shall be debited from the other electronic credit ledger referred therein.

*Illustration 1*: — In case of shortfall in the balance available in electronic credit ledger of state tax, the differential amount shall be debited from the electronic credit ledger of State tax or Union territory tax;

*Illustration 2*: — In case of shortfall in the balance available in electronic credit ledger of State tax or Union territory tax, the differential amount shall be debited from the electronic credit ledger of tax.";

(v) in sub-rule (4), -

(a) in clause (B), after the words "during the relevant period" the following words shall be inserted at the end, with effect from the 01st day of April, 2027, namely: -

"and the input tax credit on capital goods attributable to the relevant period"

(b) in clause (C), the words and figures "or the value which is 1.5 times the value of like goods domestically supplied by the same or, similarly placed, supplier, as declared by the supplier, whichever is less" shall be omitted with effect from the 01st day of November, 2026.

(c) in clause (F), for the word and figure "filed.", the words "filed; and" shall be substituted with effect from the 01st day of April, 2027;

(d) after clause (F) and before the Explanation, the following clause shall be inserted with effect from the 01st day of April, 2027, namely: -

"(G) 'Capital goods attributable to the relevant period', means such capital goods on which the input tax credit has been availed in any of the months not earlier than fifty-nine months from the last month of the relevant period subject to the condition that input tax credit in respect of the said capital goods has been availed on or after the 1st day of April, 2027, and the input tax credit on such capital goods shall be calculated as per the following formula-

Input tax credit on such capital goods = {Aggregate of (1/60 * eligible ITC availed on capital goods * number of months)} – {Aggregate of input tax credit reversals applicable as per the provisions of the Act or the Rules in respect of such capital goods attributable to the months in the relevant period}."

(e) after clause (G), the following explanation shall be inserted, with effect from the 1st day of April, 2027, namely: –

"Explanation. — For the purposes of this clause, number of months shall be taken as the period covered within the relevant period, out of the period of sixty months commencing from the month in which the input tax credit in respect of such capital goods was availed.";

(vi) for sub-rule (5), the following sub-rule shall be substituted, namely: —

"(5) In the case of refund on account of inverted duty structure, refund of input tax credit shall be granted as per the following formula: —

Maximum Refund Amount = {(Turnover of inverted rated supply of goods and services) × Net ITC ÷ Adjusted Total Turnover} – tax payable on such inverted rated supply of goods and services.

*Explanation*. — (i) "Net ITC" shall mean the sum of input tax credit availed on inputs and eligible input services during the relevant period and the input tax credit on capital goods attributable to the relevant period;

(ii) "Eligible input services" shall mean input services on which input tax credit has been availed on or after the 1st day of November, 2026;

(iii) "Adjusted Total Turnover", "Capital goods attributable to the relevant period" and "relevant period" shall have the same meaning as assigned to them in sub-rule (4).".

20. In the principal rules, in rule 90, —

(i) in sub-rule (2), for the word "fifteen", the word "ten" shall be substituted;

(ii) in sub-rule (3), after the words "the proper officer shall", the words "within a period of ten days of filing of the said application," shall be inserted;

(iii) after sub-rule (3), the following sub-rule shall be inserted, namely: —

"(3A) Where neither an acknowledgement has been made available in **FORM GST RFD-02** nor the deficiencies have been communicated in **FORM GST RFD-03** by the proper officer to the applicant within a period of ten days of filing of the refund application, such application shall be deemed to have been acknowledged and the said acknowledgement shall be made available to the applicant through the common portal electronically in **FORM GST RFD-02**, indicating the date of filing of the claim for refund and the time period specified in sub-section (7) of section 54 shall be counted from such date of filing.".

21. In the principal rules, in rule 91, —

(i) for sub-rule (2), the following sub-rule shall be substituted, namely: —

"(2) The common portal, on the basis of identification and evaluation of risk by the system, shall generate an order in **FORM GST RFD-04** within a period of three working days from the date of the acknowledgement under sub-rule (1A) or (2) or (3A), of rule 90:

**Provided** that the order issued in **FORM GST RFD-04** shall not be required to be revalidated by the proper officer.";

(ii) in sub-rule (3), for the words, letters, figures and brackets "The proper officer shall issue a payment order in **FORM GST RFD-05** for the amount sanctioned under sub-rule (2) and", the words, letters, figures and brackets "A payment order in **FORM GST RFD-05**, for the amount sanctioned under sub-rule (2), may be made available through the common portal and" shall be substituted.

22. In the principal rules, in rule 92, —

(i) after sub-rule (1A), the following sub-rules shall be inserted, namely: —

"(1B) Where refund under section 54 is due and payable to the applicant, under sub-section (6) of section 49, an order in **FORM GST RFD-06** shall be generated by the common portal, sanctioning the amount of refund to which the applicant is entitled, mentioning therein the

amount adjusted against any outstanding demand under the Act or under any other law for the time being in force and the balance amount refundable.";

(ii) for sub-rule (4), the following sub-rule shall be substituted, —

"(4) Where the proper officer is satisfied or where it is determined by the common portal, as the case may be, that the amount refundable under sub-rule (1) or (1A) or (1B) or (2) is payable to the applicant under sub-section (8) of section 54, an order shall be made in **FORM GST RFD-06** and a payment order in **FORM GST RFD-05** shall be issued for the amount of refund and the same shall be electronically credited to any of the bank accounts of the applicant mentioned in his registration particulars and as specified in the application for refund on the basis of a consolidated payment advice:";

23. In the principal rules, in rule 138, –

(i) in sub-rule (2A), after the words "by railways", the words "or metro railway" shall be inserted;

(ii) in proviso to sub-rule (2A), for the words "transported by railways, the railways shall", the words "transported by railways or metro railway, the railways or metro railway shall" shall be substituted.

24. In the principal rules, in rule 159, -

(i) in sub-rule (1), after the words "an order in", the words and letter "Part A of" shall be inserted;

(ii) in sub-rule (5), after the words "person filing the objection,", the words, letters and figures "reject the said application in Part B of **FORM GST DRC-22**, if not satisfied with the submission of the applicant or" shall be inserted.

25. In the principal rules, in **FORM GST CMP-02**, Table 5 and the entries relating thereto shall be substituted with the following table, namely: -

| | |
|---|---|
| "*5. Category of Registered Person < Select from drop down>.* | |
| A. *(i) Manufacturers, other than manufacturers of such goods as may be notified by the Government* | |
| *(ii) Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II* | |
| *(iii) Any other supplier eligible for composition levy falling in section 10(1)* | |
| B. *Person eligible for Composition under section 10(2A)* | ". |

26. In the principal rules, in **FORM GST CMP-04**, Table 5 and the entries relating thereto, the following table shall be substituted, namely: -

| | |
|---|---|
| "*5. Category of Registered Person* | |
| A. *(i) Manufacturers, other than manufacturers of such goods as may be notified by the Government* | |
| *(ii) Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II* | |
| *(iii) Any other supplier eligible for composition levy falling in section 10(1)* | |
| B. *Person eligible for composition under section 10(2A)* | ". |

27. In the principal rules, in **FORM GST CMP-08**, -

(i) for Table number 3 and entries relating thereto, the following table shall be substituted, namely: -

"(Amount in ₹in all tables)

| **Sl. No.** | **Description** | **Value** | **Integrated Tax** | **Central Tax** | **State/UT Tax** | **Cess** |
|---|---|---|---|---|---|---|
| 1 | Outward supplies of Goods (including exempt supplies) | | | | | |
| (a) | Outward supplies of Services (including exempt supplies) but (excluding supplies of Services made through an ECO, where the ECO is liable to pay tax under section 9(5) | | | | | |
| (b) | Outward supplies of Services made through an ECO, where the ECO is liable to pay tax under section 9(5). | | | | | |
| 2 | Inward supplies attracting reverse charge including import of services | | | | | |
| 3 | Tax payable (1+1(a)+2) | | | | | |
| 4 | Interest payable, if any | | | | | |
| 5 | Tax and interest paid | | | | | "; |

(ii) under the heading ''Instructions'', after serial number 3, the following serial numbers shall be inserted, namely: -

"3A. The taxpayer shall report outward supplies for the supply of goods (including exempt supplies) in the designated column (1).

3B. Outward supply of services, including exempt supply of services but excluding supplies of services made through an ECO, where ECO is liable to pay tax under section 9(5), shall be reported separately.in Table 1(a).

3C. Outward supplies of services where the electronic commerce operator (ECO) is liable to pay tax under section 9(5), shall be reported separately in Table 1(b). Composition taxpayers are not required to discharge tax liability on such supplies; however, these supplies shall be included in the calculation of their annual aggregate turnover for compliance and reporting purposes.".

28. In the principal rules, for the **FORM GST REG-01**, the following shall be substituted, namely: -

"**FORM GST REG-01***[See rules 8(1), 9A, 14A and 14B]*

**Application for Registration**

(Other than a non-resident taxable person, a person required to deduct tax at source under section 51 and a person required to collect tax at source under section 52 and a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, 2017)

**Part –A**

State / UT -

District -

| | | | |
|---|---|---|---|
| (i) | Legal Name of the Business:<br>*(As mentioned in Permanent Account Number)* | | |
| (ii) | Permanent Account Number:<br>*(Enter P*ermanent Account Number *of the Business; P*ermanent Account Number *of*<br>*Individual in case of Proprietorship concern)* | | |
| (iii) | Email Address: | | |
| (iv) | Mobile Number: | | |
| ***Note -** Information submitted above is subject to online verification before proceeding to fill up Part-B.*<br>*[Email Id and Mobile Number shall be auto populated from Income Tax database as linked with the Permanent Account Number of the applicant].* | | | |

| | | | | | |
|---|---|---|---|---|---|
| **Part –B** | | | | | |
| 1. | Trade Name, if any | | | | |
| 2. | Constitution of Business (Please select the appropriate category and upload document(s) as mentioned against the same.) | | | | |
| (i) Proprietorship | ☐ | (ii) Partnership<br>(Partnership Deed or Any Proof substantiating Constitution) | ☐ | | |
| (iii) Hindu Undivided Family | ☐ | (iv) Private Limited Company<br>(Certificate of incorporation) | ☐ | | |
| (v) Public Limited Company<br>(Certificate of incorporation) | ☐ | (vi) Society/Club/Trust/Association of Persons<br>(Registration certificate or Any Proof substantiating Constitution) | ☐ | | |
| (vii) Government Department<br>(Any Proof substantiating Constitution) | ☐ | (viii) Public Sector Undertaking<br>(Certificate of incorporation or Any Proof substantiating Constitution) | ☐ | | |
| (ix) Unlimited Company<br>(Certificate of incorporation) | ☐ | (x) Limited Liability Partnership<br>(Certificate of incorporation) | ☐ | | |
| (xi) Local Authority<br>(Any Proof substantiating Constitution) | ☐ | (xii) Statutory Body<br>(Any Proof substantiating Constitution) | ☐ | | |
| (xiii) Foreign Limited Liability Partnership<br>(Certificate of establishment) | ☐ | (xiv) Foreign Company Registered (in India)<br>(Certificate of establishment) | ☐ | | |
| (xiva) One Person Company<br>(Certificate of incorporation) | ☐ | (xv) Others (Please specify)<br>(Any Proof substantiating Constitution) | ☐ | | |

| | | | | | |
|---|---|---|---|---|---|
| 3. | Name of the State | ⏏ | District | ⏏ | |
| 4. | Jurisdiction | State | Centre | | |
| | | Sector, Circle, Ward, Unit, etc. | | | |
| | | others (specify) | | | |
| 4.1 | Option for registration under rule 14A | Yes | No | | |
| 4.1.1 | Declaration by person opting for registration under rule 14A -<br>I hereby declare that the aforesaid business shall abide by the conditions and restrictions specified in the Act or the rules for opting to register under rule 14A. | | | | |
| 4.2 | Option for registration under rule 14B | Yes | No | | |
| 4.2.1 | Declaration by person opting for registration under rule 14B<br>I hereby declare that the aforesaid business shall abide by the | | | | |

| | | | | |
|---|---|---|---|---|
| | conditions and restrictions specified in the Act or the rules for opting to register under rule 14B. | | | |
| 4.2.2 | Enter GSTIN where you have physical presence in other state | | | |
| 5. | Option for Composition | Yes No | | |
| 6. Composition Declaration<br>I hereby declare that the aforesaid business shall abide by the conditions and restrictions specified in the Act or the rules for opting to pay tax under the composition scheme. | | | | |
| 6.1 Category of Registered Person < tick in check box> | | | | |
| A. (i) Manufacturers, other than manufacturers of such goods as may be notified by the<br>Government for which option is not available | | | | |
| (ii) Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II | | | | |
| (iii) Any other supplier eligible for composition levy falling in section 10(1) | | | | |
| B. Person eligible for composition levy under section 10(2A) | | | | |
| 7. | Date of commencement of business | DD/MM/YYYY | | |
| 8. | Date on which liability to register arises | DD/MM/YYYY | | |
| 9. | Are you applying for registration as a casual taxable<br>person? | Yes | No | |
| 10. | If selected "Yes “in Sr. No. 9, period for which<br>registration is required | From<br>DD/MM/YYYY | To<br>DD/MM/YYYY | |
| 11. | If selected "Yes” in Sr. No. 9, estimated supplies and estimated net tax liability during the period of | | | |

| | | | | | | |
|---|---|---|---|---|---|---|
| | Registration | | | | | |
| Sr. No. | Type of Tax | | Turnover (Rs.) | | Net Tax Liability (Rs.) | |
| (i) | Integrated Tax | | | | | |
| (ii) | Central Tax | | | | | |
| (iii) | State Tax | | | | | |
| (iv) | UT Tax | | | | | |
| (v) | Cess | | | | | |
| | Total | | | | | |
| | Payment Details | | | | | |
| | Challan Identification Number | | Date | | Amount | |
| 12. | Are you applying for registration as a SEZ Unit? | | Yes | | No | |
| | (i) Select name of SEZ | | | | | |
| | (ii) Approval order number and date of order | | | | | |
| | Period of validity | | From | | To | |
| | (iii) Designation of approving authority | | | | | |
| | (iv) SEZ entity ID | | | | | |
| 13. | Are you applying for registration as a SEZ Developer? | | Yes | | No | |
| | (i) Select name of SEZ Developer | | | | | |
| | (ii) Approval order number and date of order | | | | | |
| | Period of validity | | From | | To | |

| | | | |
|---|---|---|---|
| | (iii) Designation of approving authority | | |
| | (iv) SEZ entity ID | | |
| 14. | Are you applying for registration as an E-commerce operator liable to pay tax under section 9(5)? | Yes | No |
| | (a)Do you have physical presence in the State/Union territory where registration is being sought | Yes | No |
| | (b) If yes, please fill the details of the principal place of business in sr.No. 17. | | |
| | (c) If no, please mention the details of representative for the purpose of paying tax under section 9(5): | | |

| | | | |
|---|---|---|---|
| Name of Person | First Name | Middle Name | Last Name |
| Mobile Number | | | |
| Email address | | | |
| Permanent Account Number | | | |
| Telephone No. with STD | | FAX No. with STD | |
| Address | Please fill the details of address in sr. No. 17 (Principal Place of Business tab). | | |
| | | | |

| | | |
|---|---|---|
| 15. | **Reason to obtain registration:** | |
| | (i) Crossing the threshold | (viii) Merger /amalgamation of two or more registered persons |
| | (ii) Inter-State supply | (ix) Input Service Distributor |
| | (iii) Liability to pay tax as recipient of goods or services u/s 9(3) or 9(4) | (x) E-commerce operator- Person liable to pay tax u/s 9(5) |

| | | |
|---|---|---|
| | (iv) Transfer of business which includes change in the ownership of business<br>(if transferee is not a registered entity) | (xi) Taxable person supplying through e-Commerce portal |
| | (v) Death of the proprietor<br>(if the successor is not a registered entity) | (xii) Voluntary Basis |
| | (vi) De-merger | (xiii) Persons supplying goods and/or services on behalf of other taxable person(s) |
| | (vii) Change in constitution of business | (xiv) Insolvency Resolution Professional/Resolution Professional appointed under IBC for CIRP |
| | (xv) Others (Not covered above) – Specify | |

| | |
|---|---|
| 16. | **Indicate existing registrations wherever applicable** |

| | |
|---|---|
| Registration number under Value Added Tax | |
| GSTIN | |
| Professional tax registration number | |
| Corporate Identify Number/Foreign Company Registration Number | |
| Limited Liability Partnership Identification Number/Foreign Limited Liability Partnership Identification Number | |
| Importer/Exporter Code Number | |
| Professional tax enrolment registration number | |
| Registration number under Shops and Establishment Act | |
| Temporary ID, if any | |
| Others (Please specify) | |

| | |
|---|---|
| 17. | **(a) Address of Principal Place of Business** |

| | |
|---|---|
| E-Commerce Operator GSTIN (In case applying for registration under rule 14B) | |
| Legal name of E-Commerce Operator (In case applying for registration under rule 14B) | |
| Building No./Flat No. | Floor No. |

| | | | | |
|---|---|---|---|---|
| Name of the Premises/Building | | Road/Street | | |
| City/Town/Locality/Village | | District | | |
| Taluka/Block | | | | |
| State | | PIN Code | | |
| Latitude | | Longitude | | |
| (b) Contact Information | | | | |
| Office Email Address | | Office Telephone number | STD | |
| Mobile Number | | Office Fax Number | STD | |

(c) **Nature of possession of premises (Please select appropriate category and upload the requisite document, wherever required)**

7. Owned
8. In the name of deceased ancestor
9. Leased or Rented
10. Consent based, where the premises is neither owned nor taken on rent or lease by the applicant
11. Co-working Space
12. Special Economic Zone
13. E-Commerce Operator's Warehouse under rule 14B

| | |
|---|---|
| **Owned** | Please **upload ANY ONE** of the following documents in case the premises is in the name of the applicant:<br>7. Latest Property Tax receipt<br>or<br>7. Municipal Khata copy<br>or<br>7. Property Identification copy<br>or |

| | | |
|---|---|---|
| | 7. Copy of latest Electricity Bill<br>or<br>7. Copy of latest Water Bill | |
| **Where the premises is in the name of deceased ancestor (applicable to the entity having legal name of proprietor and HUF only)** | Please upload the following documents:<br>i. Affidavit as per the requisite format<br>**and**<br>ii. Copy of Death certificate<br>**and**<br>iii. **ANY ONE** of the following in the name of the **deceased ancestor**:<br><br>Latest Property Tax receipt<br>**or**<br><br>Municipal Khata copy<br>**or**<br><br>Property Identification copy<br>**or**<br><br>Copy of latest Electricity Bill<br>**or** | |

| | | | |
|---|---|---|---|
| | Copy of latest Water Bill | | |
| **Rented/Leased** | **Where Rent/Lease Agreement is registered** | Please Upload Registered Rent or Lease agreement | |
| | **Where Rent/Lease Agreement is not registered** | Please upload the following documents:<br>i. Rent / Lease agreement should be a duly Notarized agreement on Non-Judicial Stamp Paper of minimum value<br>**and**<br>**ii. ANY ONE** of the following documents of the lessor:<br>Latest Property Tax receipt<br>**or** | |

| | | | |
|---|---|---|---|
| | | Municipal Khata copy<br><br>**or**<br><br>Property Identification copy<br><br>**or**<br><br>Copy of latest Electricity Bill<br><br>**or**<br><br>Copy of latest Water Bill | |
| | Where Rent/Lease Agreement is not available | Please upload the following documents:<br>i. An undertaking executed in this regard<br>ii. Any one of the following document in the name of the applicant:<br><br>Copy of latest Electricity Bill<br><br>**or** | |

| | | | |
|---|---|---|---|
| | | Copy of latest Water Bill | |
| **Consent based** | **Where the premise is neither owned nor taken on rent or lease by the applicant** | Please provide details and upload the following documents:<br>i. Consent letter by the owner of the premises<br>ii. **ANY ONE** of the following documents of the consenter:<br>Latest Property Tax receipt<br>**or**<br>Municipal Khata copy<br>**or**<br>Property Identification copy<br>**or**<br>Copy of latest Electricity Bill Copy<br>**or** | |

| | | | | | |
|---|---|---|---|---|---|
| | | | Copy of latest Water Bill Copy | | |
| **Special Economic Zone** | If the principal place of business is located in the Special Economic Zone or the applicant is a Special Economic Zone developer | | Letter of Approval / Letter of Permission issued by the Development Commissioner of the SEZ | | |
| **Co-working Space**<br>**(Where applicant wants to take registration on a co-working premises having been allocated a clearly designated space in that premises, by co-working space provider)** | **If premises is owned by coworking space provider**<br>Whether Co-working Space Provider is registered person under GST? | Yes | (✓) If yes, please provide GSTIN and check whether membership agreement is obtained from co-working space provider | GSTIN of Co-working Space provider<br><br>Please upload<br><br>i. Membership agreement between the applicant and the co-working space provider having details of **clearly designating physical space such as** specific suite/ cabin/ desk number assigned to the applicant for conducting business**.**<br><br>and<br><br>ii. **ANY ONE** of the following documents of the | |

| | | | | | |
|---|---|---|---|---|---|
| | | No | | co-working space provider:<br><br>Latest Property Tax receipt<br><br>**or**<br><br>Municipal Khata copy<br><br>**or**<br><br>Property Identification copy<br><br>**or**<br><br>Copy of latest Electricity Bill Copy<br><br>Copy of latest Water Bill Copy | |

| | | | | | |
|---|---|---|---|---|---|
| | | | | Please upload<br>i. Membership Agreement between the applicant and the co-working space provider **having details of clearly designated physical space** such as specific suite/ cabin/ desk number assigned to the applicant for conducting business**.**<br>**and**<br>ii. **ANY ONE** of the following documents of the co-working space provider:<br>Latest Property Tax receipt | |

| | | | | | |
|---|---|---|---|---|---|
| | | | | **or**<br><br>Municipal Khata copy<br><br>**or**<br><br>Property Identification copy<br><br>**or**<br><br>Copy of latest Electricity Bill Copy<br><br>**or**<br><br>Copy of latest Water Bill Copy | |

| | | | | | |
|---|---|---|---|---|---|
| | **If premises is taken on rent or lease by the co-working service provider**<br>Whether Co-working Space Provider is registered person under GST? | Yes | (✓) If yes, please provide GSTIN and check whether membership agreement is obtained from co-working space provider | GSTIN<br>Please upload<br>i. Registered Rent or Lease Agreement entered into between the Co-working Space Provider and landlord.<br>ii. Membership Agreement between the applicant and the co-working space provider **having details of clearly designated physical space** such as specific suite/ cabin/ desk number assigned to the applicant for conducting business**.** | |
| | | No | | Please upload:<br>i. Registered Rent/Lease agreement between owner and the co-working space provider.<br>ii. Membership Agreement between the co-working space operator/provider and applicant having details of physical space such as specific suite/ cabin/ desk number | |

| | | | | | |
|---|---|---|---|---|---|
| | | | | assigned to the applicant for conducting business. | |
| | | | | | |
| (d) Nature of business activity being carried out at above mentioned premises (Please tick applicable) | | | | | |
| Factory / Manufacturing<br>Whether factory is registered under Factory Registration Act? | Registration Number- | Wholesale Business | | Retail Business | |
| Warehouse/Depot | | Bonded Warehouse | | Supplier of services | |
| Office/Sale Office | | - | | - | |
| EOU/ STP/ EHTP | | Works Contract | | Renting/Leasing of immovable property | |
| Are you a AEO<br>AEO Certificate Number<br>If yes, please tick the category in which you fall | | Co-working space | | Health and fitness Club | |

| | | | | | |
|---|---|---|---|---|---|
| Tier-III or Star rating?<br>Tier-II<br>Tier-I | | | | | |
| Leasing, renting or hiring of motor vehicles, vessels or aircraft | | *Recipient of Services as an ISD* | | Export | |
| Import | | Supply of goods exclusively through electronic commerce operator under rule 14B | | Others (Specify) | |
| | | | | | |

**18. Details of Bank Accounts (s)**

| |
|---|
| Total number of Bank Accounts maintained by the applicant for conducting business (If not available, *to be provided within 30 days from the date of issuance of certificate of registration in* ***FORM GST REG-06***)<br>*(Upto 10 Bank Accounts to be reported)* |

Details of Bank Account 1

| | | | |
|---|---|---|---|
| Account Number | | | |
| Type of Account | | IFSC | |
| Bank Name | | | |

| Branch Address | To be auto-populated (Edit mode) |
|---|---|
| | |

Note – Add more accounts ------

**19. Details of the Goods supplied by the Business**

| Please specify Goods | | |
|---|---|---|
| Sr. No. | Description of Goods | HSN Code (Two digit)/ HSN Code (Four digit)/ HSN Code (Six digit)/ HSN Code (Eight digit) |
| (i) | | |
| (ii) | | |
| ..XX… | … | |

**20. Details of Services supplied by the Business**.

| a. Please specify Services | | |
|---|---|---|
| Sr. No. | Description of Services | SAC Code (Four digit)/ SAC Code (Six digit) |
| (i) | | |
| (ii) | | |
| …xx.. | | |
| …… | | |

**21. Details of Additional Place(s) of Business (details to be furnished in the same way** as in the table number 17)

| Number of additional places | |
|---|---|

**22. Details of Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc.**

| Particulars | First Name | Middle Name | Last Name |
|---|---|---|---|
| Name | | | |

| | | | | | |
|---|---|---|---|---|---|
| Photo | | | | | |
| Name of Father | | | | | |
| Date of Birth | DD/MM/YYYY | Gender | | <Male, Female, Other> | |
| Mobile Number | | Email address | | | |
| Telephone No. with STD | | | | | |
| Designation /Status<br>In case of LLP, DIN of designated partners to be provided. | | Director Identification Number (if any) | | | |
| Permanent Account Number | | Aadhaar Number | | | |
| Are you a citizen of India? | Yes / No | Passport No. (in case of foreigners) | | | |
| Residential Address | | | | | |
| Building No/Flat No | | Floor No | | | |
| Name of the Premises/Building | | Road/Street | | | |
| City/Town/Locality/Village | | District | | | |
| Block/Taluka | | | | | |
| State | | PIN Code | | | |
| Country (in case of foreigner only) | | ZIP code | | | |
| | | | | | |

**23. Details of Authorised Signatory**

Checkbox for Primary Authorised Signatory

Details of Signatory No. 1

| Particulars | First Name | Middle Name | Last Name |
|---|---|---|---|
| Name | | | |
| Photo | | | |

| | | | |
|---|---|---|---|
| Name of Father | | | |
| Date of Birth | DD/MM/YYYY | Gender | <Male, Female, Other> |
| Mobile Number | | Email address | |
| Telephone No. with STD | | | |
| Designation /Status | | Director Identification Number (if any) | |
| Permanent Account Number | | Aadhaar Number | |
| Are you a citizen of India? | Yes / No | Passport No. (in case of foreigners) | |

| | | | |
|---|---|---|---|
| ~~Residential Address in India~~ | | | |
| Building No/Flat No | | Floor No | |
| Name of the Premises/Building | | Road/Street | |
| Block/Taluka | | | |
| City/Town/Locality/Village | | District | |
| State | | PIN Code | |

**24. Details of Authorised Representative**

| | |
|---|---|
| Enrolment ID, if available | |
| Provide following details, if enrolment ID is not available | |

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Permanent Account Number | | | | | | | | | | | |
| Aadhaar, if Permanent Account Number is not Available | | | | | | | | | | | |
| | First Name | | | Middle Name | | | | Last Name | | | |
| Name of Person | | | | | | | | | | | |
| Designation / Status (drop down) | | | | | | | | | | | |
| Mobile Number | | | | | | | | | | | |
| Email address | | | | | | | | | | | |
| Telephone No. with STD | | | | | FAX No. with STD | | | | | | |
| | | | | | | | | | | | |

**25. State Specific Information**

State Excise License No. and the name of the person in whose name Excise License is held

*(a) Field 1*

*(b) Field 2*

*(c) ....*

*(d) .....*

*(e) Field n*

**26. Document Upload**

*A customised list of documents required to be uploaded (refer rule 8) as per the field values in the form.*

**27. Consent**

*I, the holder of Aadhaar Number to be mentioned below, hereby give my consent to Goods and Services Tax Network (GSTN) to obtain my Aadhaar Number, perform Aadhaar authentication and E-KYC with UIDAI. GSTN has informed me that my identity information would only be used for providing and improving the Website, Services as required by Central Goods and Services Tax Act/ Rules, 2017 and relevant State/U.T. Goods and Services Tax Act/Rules,2017; and also informed that these details will not be shared with anyone else except the data processor as defined in the Digital Personal Data Protection Act, 2023, Government agencies and Tax Authorities for the purpose of Tax Administration as required by the applicable laws, and the same will be stored securely in the GSTN Aadhaar Data Vault. I understand that GSTN will share my authentication data with the Central Identities Data Repository (CIDR) for the purpose of authentication and E-KYC verification. Upon authentication with UIDAI, GSTN will receive my personal data such as Name, Gender, C/o., Date of Birth, Mobile Number, Aadhaar Number, Photo, Address and Email ID etc. from UIDAI and the same will be stored in GSTN Aadhaar Data Vault. I have read, understood, and agreed to the above terms, and I hereby provide my explicit consent.*

**28. Verification (by authorised signatory)**

*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

Name of Authorised Signatory…….

Designation/Status……

Place:

Date:

**List of documents to be uploaded: -**

| | |
|---|---|
| 1. | Photographs (wherever specified in the Application Form)<br>a. Proprietary Concern – Proprietor<br>b. Partnership Firm / Limited Liability Partnership –Managing/ Authorised/ Designated Partners (personal details of all partners are to be submitted but photos of only ten partners including that of Managing Partner are to be submitted)<br>c. Hindu Undivided Family – Karta<br>d. Company – Managing Director or the Authorised Person<br>e. Trust – Managing Trustee<br>f. Association of Persons or Body of Individuals –Members of Managing<br>Committee (personal details of all members are to be submitted but photos of only ten members including that of Chairman are to be submitted)<br>g. Local Authority – Chief Executive Officer or his equivalent<br>h. Statutory Body – Chief Executive Officer or his equivalent<br>i. Others – Person in Charge |
| 2. | Constitution of Business: Partnership Deed in case of Partnership Firm, Registration Certificate/Proof of Constitution in case of Society, Trust, Club, Government Department, Association of Persons or Body of Individuals, Local Authority, Statutory Body and Others etc. |

| | |
|---|---|
| 3. | Proof of Principal Place of Business:<br><br>a. **For own premises –**<br><br>Any one of the following documents in case the premises is in the name of the applicant:<br><br>Latest Property Tax Receipt or Municipal Khata Copy or Property Identification Copy or Copy of latest Electricity Bill or Copy of latest Water Bill.<br><br>b. **Where the premises is in the name of deceased ancestor (applicable to the entity having legal name of proprietor and HUF only)-**<br><br>Following documents:<br><br>i. Affidavit as per the requisite format appended to **FORM GST REG-01**, in this regard.<br><br>**and**<br><br>ii. Copy of Death certificate<br><br>**and**<br><br>iii. Any one of the following in the name of the deceased ancestor:<br><br>Latest Property Tax Receipt or Municipal Khata copy or Property Identification Copy or Copy of latest Electricity Bill or Copy of latest Water Bill.<br><br>c. **For Rented or Leased premises –**<br><br>i. **Where Rent/Lease Agreement is registered-**<br><br>Registered Rent or Lease agreement<br><br>ii. **Where Rent/Lease Agreement is not registered-**<br><br>The following documents:<br><br>Rent / Lease agreement should be a duly Notarized agreement on Non-Judicial Stamp Paper of minimum value **and**<br><br>**ANY ONE** of the following documents of the lessor:<br><br>Latest Property Tax Receipt or Municipal Khata Copy or Property Identification Copy or Copy of latest Electricity Bill or Copy of latest Water Bill.<br><br>iii. **Where Rent/Lease Agreement is not available –**<br><br>The following documents: |

1. An undertaking executed in this regard
2. Any one of the following document in the name of the applicant:

Copy of latest Electricity Bill **Or** Copy of latest Water Bill

**(d) Consent based-**

**Where the premise is neither owned nor taken on rent or lease by the applicant**

The following documents:

i. Consent letter by the owner of the premises

ii. **ANY ONE** of the following documents of the consenter:

Latest Property Tax Receipt or Municipal Khata copy or Property Identification copy or Copy of latest Electricity Bill or Copy of latest Water Bill.

**(e) Special Economic Zone (SEZ)**

If the principal place of business is located in the Special Economic Zone or the applicant is Special Economic Zone developer

The following documents:

Letter of Approval / Letter of Permission issued by the Development Commissioner of the SEZ

**(f) Co-Woking Space (Where applicant wants to take registration on a co-working premises having been allocated a clearly designated space in that premises, by co-working space provider)**

**Where the premises is owned by co-working space provider:**

**The following documents:**

i. Membership agreement between the applicant and the co-working space provider having details of **clearly designating physical space such as** specific suite/ cabin/ desk number assigned to the applicant for conducting business;

and

ii. **ANY ONE** of the following documents of the co-working space provider:

Latest Property Tax Receipt or Municipal Khata copy or Property Identification Copy or Copy of latest Electricity Bill or Copy of latest Water Bill.

**AND GSTIN of the co working space provider, if applicable.**

**Where the premises is taken on rent or lease by the co-working service provider:**

**The following documents:**

| | |
|---|---|
| | i. Registered Rent or Lease Agreement entered into between the Co-working Space Provider and landlord;<br><br>ii. Membership agreement between the applicant and the co-working space provider **having details of clearly designated physical space** such as specific suite/ cabin/ desk number assigned to the applicant for conducting business**.**<br><br>**AND GSTIN of the co working space provider, if applicable.** |

| | |
|---|---|
| 4 | Bank Account Related Proof, where details of such Account are furnished:<br><br>Scanned copy of the first page of Bank passbook or the relevant page of Bank Statement or Scanned copy of a cancelled cheque containing name of the Proprietor or Business entity, Bank Account No., MICR, IFSC and Branch details including code. |

| | |
|---|---|
| 5 | Authorisation Form: -<br><br>For each Authorised Signatory mentioned in the application form, Authorisation or copy of Resolution of the Managing Committee or Board of Directors to be filed in the following format:<br><br>Declaration for Authorised Signatory (Separate for each signatory) (Details of Proprietor/all Partners/Karta/Managing Directors and whole time<br><br>Director/Members of Managing Committee of Associations/Board of Trustees etc.)<br><br>I/We --- (name) being (Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc.) of …… (name of registered person)<br><br>hereby solemnly affirm and declare that <<name of the authorised signatory, (status/designation)>>is hereby authorised, vide resolution No. … dated…. (copy submitted herewith), to act as an authorised signatory for the business <<Goods and Services Tax Identification Number - Name of the Business>> for which application for registration is being filed under the Act. All his actions in relation to this business will be binding on me/ us.<br><br>Signature of the person competent to sign Name:<br><br>Designation/Status:<br><br>(Name of the proprietor/Business Entity)<br><br>Acceptance as an Authorised Signatory |

I << (Name of the authorised signatory>> hereby solemnly accord my

acceptance to act as authorised signatory for the above referred business and all my acts shall be binding on the business.

Signature of Authorised Signatory Place: (Name)

Place:

Date:
Designation/Status

**Instructions for submission of Application for Registration**

1. Enter name of person as recorded on Permanent Account Number of the Business. In case of proprietorship concern, enter name of proprietor against Legal Name and mention Permanent Account Number of the proprietor. Permanent Account Number shall be verified with Income Tax database.
2. ****
3. Applicant needs to upload scanned copy of the declaration signed by the Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc. in case the business declares a person as Authorised Signatory.
4. The following persons can digitally sign the application for new registration: -

| Constitution of Business | Person who can digitally sign the application |
|---|---|
| Proprietorship | Proprietor |
| Partnership | Managing / Authorised Partners |
| Hindu Undivided Family | Karta |
| Private Limited Company | Managing / Whole-time Directors |
| Public Limited Company | Managing / Whole-time Directors |
| Society/ Club/ Trust/ AOP | Members of Managing Committee |
| Government Department | Person In charge |
| Public Sector Undertaking | Managing / Whole-time Director |
| Unlimited Company | Managing/ Whole-time Director |
| Limited Liability Partnership | Designated Partners |
| Local Authority | Chief Executive Officer or Equivalent |
| Statutory Body | Chief Executive Officer or Equivalent |
| Foreign Company | Authorised Person in India |
| Foreign Limited Liability Partnership | Authorised Person in India |
| Others (specify) | Person In charge |

5. Information in respect of authorised representative is optional. Please select your authorised representative from the list available on the common portal if the authorised representative is enrolled, otherwise provide details of such person.
6. State specific information are relevant for the concerned State only.

7. Application filed by undermentioned persons shall be signed digitally: -

| Sr. No | Type of Applicant | Type of Signature required |
|---|---|---|
| 1. | Private Limited Company<br>Public Limited Company<br>Public Sector Undertaking Unlimited Company<br>Limited Liability Partnership Foreign Company<br>Foreign Limited Liability Partnership | Digital Signature Certificate (DSC)- Class-2 and above. |
| 2. | Other than above | Digital Signature Certificate class 2 and above<br>e-Signature<br>Signature<br>or any other mode as may be notified |

8. All information related to Permanent Account Number, Aadhaar, Director Identification Number(DIN), Corporate Identification Number (CIN)/ Foreign Company Registration Number (FCRN)/ Limited Liability Partnership Identification Number (LLPIN)/ Foreign Limited Liability Partnership Identification Number (FLLPIN) shall be validated online by the system and Acknowledgment Receipt Number will be generated after successful validation of all the filled-up information.

9. Any person opting for registration under rule 14A shall undergo OTP based authentication of Aadhaar number.

**10. For an application under rule 14B:**

**Rule 14B of Manipur GST Rules, 2017 provides a simplified GST registration mechanism for small sellers who supplies goods exclusively through electronical commerce operator's platform subject to fulfilment of certain conditions, inter-alia, as mentioned below:**

(i) Single registration under the regular taxpayer category (registered through **FORM GST REG-01** except composition, ISD, SEZ Developer, SEZ Unit and casual Taxpayer) shall be permitted in a State or Union territory against a single PAN under rule 14B.

(ii) Application shall be submitted where he has no physical presence and no active regular registration in the State or Union territory.

(iii) An application shall, inter alia, be permitted where no proceedings under section 29 have been initiated or no application for cancellation of registration has been filed in respect of the registration in the home State or Union territory.

(iv) An application shall be applicable in respect of jurisdictions other than the Other Territory category**.**

(v) The GSTIN of the electronic commerce operator entered in the application shall be active and under the regular taxpayer category**.** The associated TCS registration on the same PAN shall also be active in the State or Union territory where the registration is sought.

(vi) The selected electronic commerce operator may provide consent for the Principal Place of Business (PPoB) and, where applicable, the Additional Place of Business (APoB) within seven working days. Where consent for the PPoB is not received within the prescribed period, the ARN shall not be generated, and applicant may submit application again**.** In the case of an APoB, where consent is not received within the prescribed period, such APoB shall be deleted and the ARN shall be generated, subject to receipt of consent for the PPoB and successful completion of Biometric Aadhaar authentication and document verification**,** as applicable.

(vii) After submission of the application, the Primary Authorised Signatory (PAS) of the selected home State registration shall select the Promoter/Partner for Aadhaar authentication. The PAS and the selected Promoter/Partner shall thereafter undergo Biometric Aadhaar authentication and document verification**,** where the same have not been successfully completed earlier.

(viii) It is advised that the electronic commerce operator should not file any application for amendment after providing consent for the PPoB and/or APoB and until approval of the registration**.** After grant of registration to the supplier, an application for amendment may be filed by e-commerce operator. However, before filing such application for amendment, the e-commerce operator shall withdraw the consent linked to all the concerned addresses**.**

(ix) Whereas the electronic commerce operator's application for change of the address declared as the registered person's principal place of business has been approved, and the registered person, being required to amend its registration accordingly, has failed to file the requisite amendment application within thirty days of such approval, the registration granted under this rule shall be deemed to be cancelled electronically by common portal and intimated to the said person in **FORM GST REG-38**. In case the said address had been declared as an Additional Place of Business by the said registered person and the said registered person failed to submit the requisite amendment application within the prescribed period of thirty days, the details of such Additional Place of Business shall be deleted from the certificate of registration.

(x) After grant of registration, where such registration is cancelled or suspended**,** no fresh registration under rule 14B shall be permitted.

(xi) Where applications under rule 14B are under process in multiple States or Union territories**,** and a field visit associated with the GSTIN of the selected home State, in connection with any such application, results in negative remarks**,** all such applications pending under rule 14B shall be auto-rejected in **FORM GST REG-05A**.

11. Status of the application filed online can be tracked on the common portal by entering Application Reference Number (ARN) indicated on the Acknowledgment.

12. No fee is payable for filing application for registration.

13. Authorised signatory shall not be a minor.

14. Any person having multiple places of business within a State, requiring a separate registration for any of its places of business shall need to apply separately in respect of each place of business

15. After approval of application, registration certificate shall be made available on the common portal.

16. Temporary Reference Number (TRN) will be allotted after successfully furnishing preliminary details in PART –A of the application which can be used for filling up details in PART-B of the application. TRN will be available on the common portal for a period of 15 days.

17. Any person who applies for registration under rule 8 may give an option to pay tax under section 10 in Part B of **FORM GST REG-01**, which shall be considered as an intimation to pay tax under the said section.

18. Government departments applying for registration as suppliers may not furnish Bank Account details.

19. Taxpayers who want to pay tax by availing benefit of notification No. 2/2019 – State Tax (Rate) dated 07.03.2019, as amended, shall indicate such option at serial no. 5 and 6.1 (iii) of this Form.".

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 Manipur GST 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 Manipur GST 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)<br>(i) Primary Authorised Signatory (auto)<br>(ii) Promoter/Partner (auto) | | |
| 5. Amendment summary | | |
| Sr. No | Field Name | Reasons(s) |
| | | |
| | | |
| | | |
| 6. | List of documents uploaded | |
| | (a) | |
| | (b) | |
| | (c) | |
| | ... | |

| |
|---|
| 7. Declaration<br><br>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.<br><br>Signature<br><br>Place: Name of Authorised Signatory<br><br>Date: Designation / Status: |

| | | | |
|---|---|---|---|
| | | | |

**Instructions for submission of application for amendment**

1. Application for amendment shall be submitted online.

2. Permanent Account Number shall be verified with Income Tax database.

3. Online verification of mobile number and e-mail address of Primary Authorised Signatory and one selected Promoter or Partner or Director or Karta or Member or Trustee etc. will be mandatory for amendment application.

4. For any change, in any of the particulars furnished in the application for registration in, **FORM GST REG-07** or **FORM GST REG-09** or **FORM GST REG-10** or **FORM GST-REG-13**, online verification of mobile number and e-mail address of Authorised Signatory is mandatory.

5. In case of any change, in any of the particulars furnished in the application for registration in **FORM GST PCT-01**, online verification of mobile number and Email address of GST practitioner is mandatory.

6. For online verification of mobile number and e-mail address/ OTP authentication (as per Sr.No.3,4 and 5), 3 days will be provided from the date of submission of application. If authentication is not completed/not done successfully, ARN will not be generated.

7. Changes related to details of principal place of business or professional address shall require approval of the proper officer.

8. Where a change results in change of the Permanent Account Number of a registered person, the said person shall be required to apply for fresh registration.

9. Any change in the mobile number or the e-mail address of authorised signatory as amended from time to time, shall be carried out only after online verification through the common portal.

10. All information related to Permanent Account Number, Director Identification Number, Corporate Identification Number shall be validated online by the system and Application Reference Number (ARN) will be generated after successful validation of necessary field.

11. Status of the application can be tracked on the common portal.

12. No fee is payable for submitting application for amendment.

13. Authorised signatory shall not be a minor.

14. The documents required to be uploaded in an amendment application in respect of any particulars furnished in the application form for registration shall be same as those required while filing application form for registration in respect of said particulars.

15. Change relating to principal place of business details shall not be allowed during suspension or cancellation of registration."

(ii) in the instructions to the said form, in Sr. no. 7, the following shall be substituted from 1st day of December, 2026, namely-

"7. Changes related to details of Principal Place of Business, except for in respect of taxpayer who has obtained registrations under rule 14A and who has not opted to withdraw under sub-rule (5) of rule 14A, or professional address shall require approval of the proper officer."

34. In the principal rules, in **FORM GST REG-15**, -

(i) after the word, letters and figure "**FORM GST REG-15**", for the brackets, words and figures "[*See rule 19(1)*]", the brackets, words, figures and letters "[*See rules 19(2)(b) and 19(2)(d)*]" shall be substituted;

(ii) after the words "GSTIN / UIN", the words "/ GSTP ID" shall be inserted;

(iii) under the heading "Order of Amendment", after the word "registration", wherever it occurs, the words "/enrolment as GST Practitioner" shall be inserted.

35. In the principal rules, with effect from the 01st day of December, 2026, in **FORM GST REG-16**, -

(a) in the entries relating to Sr. No. 6, (i) the words "closure", shall be omitted, (ii) for the words "Ceased to be liable to pay tax", the words "No longer liable to be registered under section 22 or section 24, or opting out of voluntary registration under section 25(3)" shall be substituted, (iii) the words "Transfer of business on account of amalgamation, merger/demerger, sale, lease or otherwise disposed of etc." shall be omitted, (iv) the words "leading to…in" the words " resulting in… of" shall be substituted (v) the words "Death of Sole Proprietor" the words "Transfer of the business on account of death of the proprietor" shall be substituted, (vi) the words " Transfer of the business for any other reason, including amalgamation with other legal entity, demerger or other disposal" shall be inserted, (vii) the words " Others (specify) shall be omitted;

(b) in the entries relating to Sr. No. 8, for the words "registration is to be cancelled", the words "cancellation is sought" shall be substituted;

(c) in Sr. No. 9, after clause (iii), the following clause and entries shall be inserted, namely: -

| | | |
|---|---|---|
| "(iv) | Whether you wish to file a NIL return for the period commencing after the last tax period for which a return has been filed and ending on the date from which cancellation of registration is sought? | YES<br>NO"; |

(d) for the entries relating to Sr. No. 10 and Sr. No. 11, the following entries shall be substituted, namely: -

"10. Details of inputs held in stock, inputs contained in semi-finished or finished goods held in stock, and capital goods/plant and machinery on which input tax credit is required to be reversed and paid back to Government

| Sr. No. | GSTIN | Invoice/Bill of Entry | | Description of inputs held in stock, inputs contained in semifinished or finished goods held in stock and capital goods /plant and machinery | Unit Quantity Code (UQC) | Qty | Value (As adjusted by debit / credit note) | Input tax credit/ Tax payable (whichever is higher) (Rs.) | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | No. | Date | | | | | Central tax | State / Union territory tax | Integrated tax | Cess |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| 10 (a) Inputs held in stock (where invoice is available) | | | | | | | | | | | |
| | | | | | | | | | | | |
| 10 (b) Inputs contained in semi-finished or finished goods held in stock (where invoice is available) | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| 10 (c) Capital goods/plant and machinery held in stock | | | | | | | | | | | |
| | | | | | | | | | | | |

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 10 (d) Inputs held in stock or inputs as contained in semi-finished or finished goods held in stock (where invoice is not available) | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| Total | | | | | | | | | | | |

11. **Amount of tax payable and paid (based on Table 10)**

| Sr. No. | Description | ITC reversible/Tax payable | Amount paid through debit to electronic cash ledger | Amount paid through debit to electronic credit ledger | | | |
|---|---|---|---|---|---|---|---|
| | | | | Central Tax | State/ Union territory Tax | Integrated Tax | Cess |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| 1. | Central Tax | | | | | | |
| 2. | State/ Union territory Tax | | | | | | |
| 3. | Integrated Tax | | | | | | |
| 4. | Cess | | | | | | |
| 5 | Total amount of tax paid | | | | | | ”; |

(e) under the heading “Instructions for filing of Application for Cancellation”, after the last paragraph, the words “Before applying for cancellation, please file your tax return due for the tax period in which the effective date of surrender of registration falls [or furnish an application to the effect that no taxable supplies have been made during the intervening period (i.e. from the date of registration to the date of application for cancellation of registration).” shall be omitted, the words “After submission of application for cancellation of registration, the registered person shall make payment, if not made at the time of this application, and shall furnish final return as provided in the Act.” shall be omitted, the following paragraphs shall be inserted, namely: -

“

- Applicants shall furnish details of stock of inputs, inputs contained in semi-finished or finished goods and stock of capital goods/plant and machinery on which input tax credit has been availed.
- Following points need to be taken care of while providing details of stock at Sr. No. 10:
- where the tax invoices related to the inputs held in stock or inputs contained in semi-finished or finished goods held in stock are not available, the registered person shall estimate the amount under sub-rule (3) of rule 44 based on prevailing market price of the goods;
- in case of capital goods/ plant and machinery, the value should be the invoice value reduced by 1/60th per month or part thereof from the date of invoice/purchase taking useful life as five years.
- The registered person is required to fill the date from which the cancellation of registration is sought.
- The registered person shall be given an option to declare whether he wishes to file a NIL return for the period from the date of filing of the last tax period till the date of from which the cancellation of registration is sought.
- The date from which cancellation of registration is sought by the registered person cannot be earlier than the date of filing of returns for the last tax period.
- Tables 10 and 11 are not required to be filled by the taxpayers or persons who are registered as -

    1. Input Service Distributors;
    2. Persons paying tax under section 10;
    3. Non-resident taxable person;
    4. Persons required to deduct tax at source under section 51;
    5. Persons required to collect tax at source under section 52;
    6. Persons supplying online information and data base access or retrieval services from a place outside India to a person in India, other than a registered person; and
    7. UN Bodies/Embassies having Unique Identity Numbers.

36. In the principal rules, for **FORM GST REG-17**, the following form shall be substituted, with effect from the 1st day of April, 2027, namely: -

"**FORM GST REG-17**

[*See rule 22*]

Reference No. – << Date >>

To

Registration Number (GSTIN/UIN)

(Name)

(Address)

**SHOW CAUSE NOTICE FOR CANCELLATION OF REGISTRATION**

Whereas on the basis of information which has come to my notice, it appears that your registration is liable to be cancelled for the following reasons: -

(Drop Down for Specific reasons)

a. *has obtained registration by means of fraud, wilful misstatement or suppression of facts; or*

b. *does not conduct any business from the declared place of business; or*

c. *issues invoice or bill without supply of goods or services or both; or*

d. *has taken voluntary registration under sub-section (3) of section 25 and has not commenced business within six months from the date of registration; or*

e. *violates the provisions of third or fourth proviso to sub-rule (1) of rule 23.*

1

2

3

….

You are hereby requested to furnish a reply to this notice within seven days from the date of service of this notice.

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).

If you fail to furnish a reply within the stipulated date or fail to appear for personal hearing on the appointed date and time, the case will be decided *ex parte* on the basis of available records and on merits.

Kindly refer to the supportive document(s) attached for case specific details.

Signature

<Name of the Officer>

Designation

Jurisdiction

Date:

Place:

Note: - Your registration stands suspended with effect from ---------- (date).".

37. In the principal rules, in **FORM GST REG-18**, after the letters and figure "**FORM GST REG-18**", for the brackets, words and figures "[*See rule 22(2)*]", the brackets, words and figure "[*See rule 22*]" shall be substituted with effect from the 01st day of April 2027.

38. In the principal rules, in **FORM GST REG-19, -**

(i) after the letters and figure "**FORM GST REG-19**", for the brackets, words and figures "[See rule 22(3)]", the brackets, words and figures "[See rules 20 and 22]" shall be substituted;

(ii) before the words "The effective date of cancellation of your registration is <<DD/MM/YYYY>>.", the following paragraph shall be inserted.

"This has reference to your application of cancellation of registration in **FORM GST REG-16** <ref number> dated <dd/mm/yyyy>

- Whereas upon examination of the said application, it is found to be in order; OR
- Whereas upon examination of the said reply furnished by you, the same has been found satisfactory; OR
- Whereas your application for cancellation of registration is deemed to be approved in terms of sub-rule (12) of rule 20 of the Manipur GST Rules, 2017".

(iii) before the words "The effective date of cancellation of your registration is <<DD/MM/YYYY>>.", the words "Your registration is hereby cancelled." shall be inserted,

(iv) after the paragraph "It may be noted that a registered person furnishing return under sub-section (1) of section 39 of the Manipur GST Act, 2017 is required to furnish a final return in **FORM GSTR-10** within three months of the date of this order "the words ", where applicable." shall be inserted and after the words "You are required to furnish all your pending returns" the words ", where applicable." shall be inserted.

39. In the principal rules, in **FORM GST REG-20**, with effect from the 01st day of April, 2027 -

(i) for the brackets, words and figures "[*See rule 22(4)*]", the brackets, words and figure "[*See rule 22*]" shall be substituted;

(ii) for the words, brackets, letters and figure "clause (b) or clause (c) of sub-section (2)", the words, brackets, letters and figure "clause (e), clause (f) and clause (g) of sub-section (3)" shall be substituted.

40. In the principal rules, in **FORM GST REG-22**, the following shall be substituted, with effect from the 01st day of April 2027: -

**"FORM GST REG-22**

[See rule 23(2) and rule 23A (2)]

Reference No. Date

To

GSTIN/UIN

(Name of Taxpayer)

(Address)

Application Reference No. (ARN) Date

**Order for revocation of cancellation of registration under rule 23(2)**

This has reference to your application dated DD/MM/YYYY for revocation of cancellation of registration. Your application has been examined and the same has been found to be in order. Accordingly, your registration is restored.

Or

**Order for revocation of cancellation of registration under rule 23A (2)**

This has reference to your application dated DD/MM/YYYY for revocation of cancellation of registration. You have furnished all the pending return or complied with provisions of rule 10A of Manipur GST Rules, 2017, as the case may be, and the same has been found to be in order. Accordingly, your registration is restored.

Signature

Name of Proper officer

(Designation)

Jurisdiction –

Date

Place

This is a system generated order and does not require signature when issued under rule 23A.".

41. In the principal rules, for the **FORM GST REG-31**, the following shall be substituted, with effect from the 01st day of April, 2027, namely: -

"**FORM GST REG – 31**

[*See rule 21A*]

Reference No.

Date: <DD><MM><YYYY>

To,

GSTIN

Name:

Address:

**SUB: INTIMATION FOR SUSPENSION AND NOTICE FOR CANCELLATION OF REGISTRATION UNDER SUB-RULE (2) OF RULE 21A**

**Registration is liable to be suspended, whereas the registered person:**

a. paying tax under section 10 has not furnished the return for a financial year beyond three months from the due date of furnishing the said return; or

b. required to file return under sub-section (1) of section 39 for each month or part thereof, has not furnished returns for a continuous period of six months; or

c. required to file return under proviso to sub-section (1) of section 39 for each quarter or part thereof, has not furnished returns for a continuous period of two tax periods; or

d. violates the provision of rule 10A.

2. Considering that the above, your registration stands suspended, with effect from the date of this communication, in terms of rule 21A.

3. Accordingly, you are requested to furnish ***all the returns due or*** the valid details of bank account, as the case may be, on the common portal within thirty days from the receipt of this notice.

4. The suspension of registration shall be lifted after you furnish ***all the returns due or*** the valid details of bank account on the common portal within stipulated time.

5. You may please note that your registration may be cancelled under sub-rule (5) of rule 22, electronically by the common portal in case you fail to furnish ***all the returns due or*** the valid details of bank account on the common portal within a period of thirty days from the date of suspension under sub-rule (2) of rule 21A.

NB: This is a system generated notice and does not require signature by the issuing authority.".

42. In the principal rules, for **FORM GST REG-32**, the following shall be substituted, namely: —

"**FORM GST REG-32**

*[See rules 14A (5) and 14B]*

Application for Withdrawal

| | |
|---|---|
| 1. GSTIN | |
| 2. Legal name | |
| 3. Trade name, if any | |
| 4. Address of principal place of business | |
| 5. Option for registration under rule 14A | |
| (i) Yes | |
| (ii) No | |
| 6. Option for registration under rule 14B | |
| (i) Yes | |
| (ii) No | |
| 7. p**rincipal place of business after withdrawal from rule 14B:** The address of the electronic commerce operator's warehouse is not permitted to be used as principal place of business. Please provide an address having a physical presence in the State/Union territory. | |
| 8. Aadhaar Authentication | |
| (i) Primary Authorised Signatory (auto) | |
| (ii) Promoter/Partner (auto) | |
| 9. Reason for Withdrawal from rule 14A | i. Output tax liability in respect of supplies made to registered persons exceeds ₹2.5 lakh per month.<br>ii. Other -Please specify |

| | |
|---|---|
| 10. Reason for Withdrawal from rule 14B | i. Output tax liability in respect of supplies made to registered persons exceeds ₹2.5 lakh per month.<br>ii. Intends to make supplies other than through an E-commerce Operator.<br>iii. Intends to establish a physical place of business in the same State/UT.<br>iv. Others (please specify). |
| 11. Verification<br>7. I_____ hereby solemnly affirm and declare that I want to withdraw from the option availed under sub-rule (1) of rule 14A and I understand that the provisions of sub-rules (4A), (5) and (6) of rule 8 and provisions of rule 9 relating to verification of the application and physical verification of places of business and corresponding procedures and time period shall apply to my withdrawal application.<br>8. I_____ hereby solemnly affirm and declare that I want to withdraw from the option availed under sub-rule (1) of rule 14B and I understand that the provisions of sub- rules (4A) and (5) of rule 8 and provisions of rule 9 relating to verification of the application and physical verification of places of business and corresponding procedures and time period shall apply to my withdrawal application.<br>Signature of Authorised Signatory Name<br>Designation / Status<br>Place<br>Date | |

**Instructions for submission of application for withdrawal**

In 'Option for registration under rule 14A/14B' field, option YES will be disabled on common portal.

1. Permanent Account Number shall be verified with Income Tax database.
2. Aadhaar Authentication of Primary Authorised Signatory and one selected Promoter or Partner is mandatory.

3. Before applying for withdrawal from the option availed under rule 14A, all the pending returns till the date of application shall be furnished. It is mandatory to furnish returns for a period of minimum three months, where such application has been filed before 1st April, 2026, and a minimum one tax period, where such application is filed on or after 1st April, 2026. Before applying for withdrawal from the option availed under rule 14B, it is mandatory to furnish returns for a minimum one tax period.
4. Please ensure that no amendment application is pending at the time of filing of FORM GST REG-32.
5. Once FORM GST REG-32 is filed, no amendment application will be allowed to be filed till the disposal of application under FORM GST REG-32.
6. ARN will be generated only after successful OTP based authentication of Aadhaar number or completion of the process of biometric based Aadhar authentication along with the verification of original copy of the documents uploaded with the application in FORM GST REG-01.
7. Please note that filing of cancellation application will not be allowed once FORM GST REG- 32 is filed till the disposal of application.
8. In case the proceedings under section 29 have been initiated, application for withdrawal in FORM GST REG-32 will not be allowed to be filed.".

43. In the principal rules, for the **FORM GST REG-33**, the following shall be substituted, namely: —

"**FORM GST REG-33**

*[See rules 14A (10) and 14B]*

Reference Number - <<>>

Date – DD/MM/YYYY

To

(Name)

(Address)

Registration Number (GSTIN)

Application Reference No. (ARN) Dated – DD/MM/YYYY

**ORDER OF WITHDRAWAL FROM OPTION AVAILED UNDER SUB-RULE (1) OF RULE 14A OR SUB-RULE (1) OF RULE 14B**

This has reference to your application number------ dated submitted under sub-rule (5) of rule 14A or sub-rule (20) of rule 14B regarding withdrawal from the option availed under sub-rule (1) of rule 14A or sub-rule (1) of rule 14B. Your application has been examined and the same has been accepted under the provisions of sub-rule (10) of rule 14A or sub-rule (26) of rule 14B. The amended certificate of registration is available on your dashboard for download.

Signature

Name

Designation

Jurisdiction

Date:

Place:".

44. In the principal rules, after the **FORM GST REG-33** the following shall be inserted, with effect from the 01st day of April 2027, namely: —

"**FORM GST REG-34**

[*See rule 20 (14)]*

Reference No. – << Date >>

To

Registration Number (GSTIN/UIN)

(Name)

(Address)

**SHOW CAUSE NOTICE FOR CHANGE IN EFFECTIVE DATE OF CANCELLATION**

Whereas on the basis of information which has come to my notice, it appears that effective date of cancellation of registration is liable to be changed for the following reasons: -

(Drop Down for Specific reasons)

has obtained registration by means of fraud, wilful misstatement or suppression of facts; or

a. does not conduct any business from the declared place of business;

b. issues invoice or bill without supply of goods or services or both in violation of the provisions of this Act, or the rules made thereunder; or

c. has taken voluntary registration under sub-section (3) of section 25 and has not commenced business within six months from the date of registration; or

You are hereby requested to furnish a reply to this notice within thirty days from the date of service of this notice.

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).

If you fail to furnish a reply within the stipulated date or fail to appear for personal hearing on the appointed date and time, the case will be decided *ex parte* on the basis of available records and on merits.

Kindly refer to the supportive document(s) attached for case specific details.

Signature

<Name of the Officer>

Designation

Jurisdiction

Place:
Date: ".

45. In the principal rules, after the **FORM GST REG-34** the following shall be inserted, with effect from the 01st day of April 2027, namely: —

**"FORM GST REG-35**

[See rule 20 (15)]

**REPLY TO THE SHOW CAUSE NOTICE ISSUED FOR CHANGE IN EFFECTIVE DATE OF CANCELLATION**

| | | |
|---|---|---|
| 1. | Reference No. of Notice | Date of issue |
| 2. | GSTIN / UIN | |

| | | |
|---|---|---|
| 3. | Name of business (Legal) | |
| 4. | Trade name, if any | |
| 5. | Reply to the notice | |
| 6. | List of documents uploaded | |
| 7. | Verification<br>I _____hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.<br><br>Signature of Authorised Signatory:<br>Name:<br>Designation/Status:<br><br>Place:<br>Date: ". | |

46. In the principal rules, after the **FORM GST REG-35** the following Form shall be inserted, with effect from the 01st day of April 2027, namely: —

**"FORM GST REG-36**

[See rules 20 (16)/20(19)]

Reference No.-

ate: DD/MM/YYYY

To

<Taxpayer Name>

<Taxpayer Address>

GSTIN/ UIN: <GSTIN number>

Show Cause Notice No.: <SCN number> Date: DD/MM/YYYY

**Sub: Order for Dropping the Proceedings for Change in effective date of Cancellation**

This has reference to your reply filed *vide* ARN…. dated…… in response to the Show Cause Notice referred to above. Upon consideration of your reply and/or submissions made during hearing, the proceedings initiated for change in effective date of cancellation of registration stands vacated for the following reasons:

……..

Signature:

< Name of the Officer>

Designation:

Jurisdiction:

Place:
Date: ".

**OR**

This has reference to the Show cause notice referred to above. As no order has been issued within sixty days from the date of issue of the said notice, the proceedings initiated for change in effective date of cancellation of registration are deemed to be dropped under sub-rule (19) of rule 20.

NB: This is a system generated order and does not require signature by the issuing authority.

**Date:".**

47. In the principal rules, after the FORM GST REG-36, the following form shall be inserted, with effect from the 01st day of April 2027, namely: —

**"FORM GST REG-37**

[See rules 20(17)/20(18)]

Reference Number

Date

To

Name

Address

GSTIN / UIN

Application Reference Number (ARN)

Date

## ORDER FOR CHANGE IN EFFECTIVE DATE OF CANCELLATION OF REGISTRATION

This has reference to Show Cause Notice issued dated …….

1. Whereas no reply to the Show Cause Notice has been submitted; and whereas, the undersigned based on record available with this office is of the opinion that effective date cancellation of your registration is liable to be changed for following reason(s): or
2. Whereas reply to the Show Cause Notice has been submitted *vide* <ARN Number> dated__; and whereas, the undersigned on examination of your reply to show cause notice and based on record available with this office is of the opinion that effective date of cancellation of your registration is liable to be changed for following reason(s): or
3. Whereas no reply to the Show Cause Notice has been submitted and on day fixed for personal hearing, and whereas, the undersigned based on record available with this office is of the opinion that effective date of cancellation of your registration is liable to be changed for following reason(s): or
4. Whereas no reply to the Show Cause Notice has been submitted, but you/ your authorised representative attended the personal hearing and made a written or verbal submission; and whereas, the undersigned on examination of your written or verbal submission made during personal hearing and based on record available with this office is of the opinion that that effective date of cancellation of your registration is liable to be changed for following reason(s): or
5. Whereas reply to the Show Cause Notice has been submitted *vide* <ARN Number> dated__. But you or your authorised representative did not attend the personal hearing on scheduled or extended date; and whereas, the undersigned on examination of your reply to show cause notice and based on record available with this office is of the opinion that effective date of cancellation of your registration is liable to be changed for following reason(s): or
6. Whereas reply to the Show Cause Notice has been submitted *vide* <ARN Number> dated__and you/ your authorised representative attended the personal hearing, made a written/oral submission during personal hearing; and whereas, the undersigned has examined your reply to show cause notice as well as submissions made at the time of personal hearing and is of the opinion that effective date of cancellation of your registration is liable to be changed for following reason(s):

The effective date of cancellation of your registration is <<DD/MM/YYYY>>.

Kindly refer to the supportive document(s) attached for case specific details.

It may be noted that a registered person furnishing return under sub-section (1) of section 39 of the Manipur GST Act, 2017 is required to furnish a final return in FORM GSTR-10 within three months of the date of this order.

- You are required to furnish all your pending returns.
- It may be noted that the cancellation of registration shall not affect the liability to pay tax and other dues under this Act or to discharge any obligation under this Act or the rules made thereunder for any period prior to the date of cancellation whether or not such tax and other dues are determined before or after the date of cancellation.

Signature:

< Name of the Officer>

Designation:

Jurisdiction:

Place:

Date: ".

48. In the principal rules, after the **FORM GST REG-37**, the following Form shall be inserted, namely: —

**FORM GST REG-38**

[See rules 14(B), 20 and 22]

Reference No.- …

Date: DD/MM/YYYY

To GSTIN/ UIN:

Date: DD/MM/YYYY

**Cancellation of Registration**

This is in reference to application for cancellation of registration submitted by you *vide* Reference Number …. dated DD/MM/YYYY. Upon submission of application for cancellation of registration, the registration is deemed to be cancelled from the date of submission of the application/date from which cancellation is sought.

OR

The registration obtained under rule 14B is deemed to be cancelled whereas-

a) the electronic commerce operator withdraws the permission given to the registered person for making the supply of goods through him from his warehouse which has been declared as his principal place of business by the registered person or whose registration including associated registration for collection of tax at source under section 52 has been cancelled and where the said registered person has not applied for amendment of details of registration within thirty days from the date of withdrawal of such permission or cancellation of such registration, as the case may be; or

b) the registration obtained in the home State has been cancelled declaring which the registration under this rule has been obtained; Or

c) the electronic commerce operator's application for change of the address declared as the registered person's principal place of business has been approved,

and the registered person, being required to amend its registration, accordingly, has failed to file the requisite amendment application within thirty days of such approval.

2. It may be noted that the cancellation of registration shall not affect the liability to pay tax and other dues under this Act or to discharge any obligation under this Act or the rules made thereunder for any period prior to the date of cancellation whether or not such tax and other dues are determined before or after the date of cancellation.

Place:

Date:

*This is system generated order and it does not require any signature.”.”

49. In the principal rules, in **FORM GSTR-3B**, after the word, letters and figure “**FORM GSTR-3B**”, for the brackets, words and figures “*[See Rule 61(5)*]”, the brackets, words and figures “*[See rule 61(1)]*” shall be substituted.

50. In the principal rules, in **FORM GSTR-4**, -

(i) for Table number 5 and entries relating thereto, the follwing Table shall be substituted, namely: -

| “**Sl. No.** | **Description** | **Value** | **Integrated Tax** | **Central Tax** | **State/UT Tax** | **Cess** |
|---|---|---|---|---|---|---|
| 1 | Outward supplies of Goods (including exempt supplies) | | | | | |
| 1(a) | Outward supplies of Services (including exempt supplies) but (excluding supplies of Services made through an ECO, where the ECO is liable to pay tax under section 9(5) | | | | | |
| 1(b) | Outward supplies of Services made through an ECO, where the ECO is liable to pay tax under section 9(5). | | | | | |
| 2 | Inward supplies attracting reverse charge including import of services | | | | | |
| 3 | Tax payable (1+1(a)+2) | | | | | |
| 4 | Interest payable, if any | | | | | |
| 5 | Tax and interest paid | | | | | ”; |

(ii) under the heading "Instructions", after serial number 5, the following serial numbers shall be inserted, namely: -

"5A The taxpayer shall report outward supplies (and adjustments thereof) for the supply of goods (including exempt supplies) in the designated column.

5BOutward supplies (and adjustments thereof) of services including exempt supplies but excluding supply of services where ECO is liable to pay tax under section 9(5), are to be reported in Table 1(a)

5C The taxpayer shall report Outward Supplies of Services (and adjustments thereof) where the electronic commerce operator (ECO) is liable to pay tax under section 9(5), separately Table 1(b). Composition taxpayers are not required to discharge tax liability on such supplies; however, these supplies shall be included in the calculation of their annual aggregate turnover for compliance and reporting purposes.*"*

51. In the principal rules, in **FORM GSTR-4A**, after the word, letters and figure "**FORM GSTR-4A**", for the brackets, words and figures "*[See Rules 59(3) and 66(2)]*", the brackets, words and figures "*[See rule 60(1)]*" shall be substituted.

52. In the principal rules, in **FORM GSTR-5,** under the heading "Instructions", in serial number 3, for the figure and letters "20th", the figure and letters "13th" shall be substituted.

53. In the principal rules, in **FORM GSTR-6**, -

(i) Table 7 and entries relating thereto and Table 11 and entries relating thereto shall be omitted;

(ii) in Table 8, after the words and figure "Table No. 6", the word and figure "and 7" shall be omitted;

(iii) under the heading "Instructions: -", -

(A) in serial number 6, after the words "its Units", the words "in the same tax period in which the inward supplies have been received" shall be omitted;

(B) serial number 9 and entries relating thereto and serial number 10 and entries relating thereto shall be omitted.

54. In the principal rules, in **FORM GSTR-6A**, -

(i) for the brackets, words and figures "[*See Rules 59(3) and 65*]", the brackets, words and figures "[*See rules 60(1) and 65*]" shall be substituted;

(ii) after the words "DETAILS OF SUPPLIES AUTO-DRAFTED FORM", for the brackets, words, letters and figures "(*Auto-drafted from GSTR-1, GSTR-1A, GSTR-5 and GSTR-7*)", the brackets, words, letters and figures "(*Auto-drafted from GSTR-1, GSTR-1A and GSTR-5*)" shall be substituted.

55. In the principal rules, in **FORM GSTR-7A**, with effect from 1st day of January, 2027, Table No. 7 and entries relating thereto, shall be substituted with the following table, namely: -

"7. Details of supplies and Amount of tax deducted –

| Invoice/ Document details | | | Amount paid to deductee liable for TDS (₹) | Amount of Tax Deducted at Source (₹) | | |
|---|---|---|---|---|---|---|
| No. | Date | Value | | Integrated Tax | Central Tax | State/UT Tax |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| | | | | | | ";

56. In the principal rules, in **FORM GSTR-9**, under the heading "Instructions", -

(i) in paragraph 4, -

(A) after the words, letters and figures "or FY 2024-25" the words, letters and figures "or FY 2025-26 onwards" shall be inserted;

(B) in the Table, -

(I) in second column, against table number "5D, 5E and 5F", for the letters, figures and words "FY 2023-24 and FY 2024-25", the letters, figures and words "FY 2023-24, FY 2024-25 and FY 2025-26 onwards" shall be substituted;

(II) in second column, against table numbers 5H, 5I and "5J and 5K", for the figures and word "2023-24 and 2024-25", the figures and words "2023-24, 2024-25 and 2025-26 onwards," shall be substituted;

(ii) in paragraph 5, in second column, against table numbers 6B, 6C and 6D, for the figures and word "2023-24 and 2024-25", the figures and words "2023-24, 2024-25 and 2025-26 onwards," shall be substituted;

(iii) in paragraph 8, in second column, against table numbers "15A, 15B, 15C and 15D", "15E, 15F and 15G", 16A, 16B, 16C and "17 & 18", for the figures and word "2023-24 and 2024-25", the figures and words "2023-24, 2024-25 and 2025-26 onwards," shall be substituted.

57. In the principal rules, in **FORM GSTR-9C**, under the heading "Instructions", -

(i) in paragraph 4, in second column, against table numbers 5B, 5C, 5D, 5E, 5F, 5H, 5I, 5J, 5K, 5L, 5M and 5N, for the figures and word "2023-24 and 2024-25", the figures and words "2023-24, 2024-25 and 2025-26 onwards," shall be substituted;

(ii) in paragraph 6, in second column, against table number 14, for the figures and word "2023-24 and 2024-25", the figures and words "2023-24, 2024-25 and 2025-26 onwards," shall be substituted.

58. In the principal rules, for the **FORM GST RFD-01** the following FORM shall be substituted with effect from the 01st day of December, 2026, namely:-

"**FORM- GST-RFD-01**

[See rules 89(1), 89 (1A) and 89 (1B)]

**Application for Refund**

(Applicable for casual or non-resident taxable person, tax deductor, tax collector, un-registered person and other registered taxable person)

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 1. | GSTIN / Temporary ID | | | | | | | |
| 2. | Legal Name | | | | | | | |
| 3. | Trade Name, if any | | | | | | | |
| 4. | Current registration status, as on date of filing | | | | | | | |
| 5. | Address | | | | | | | |
| 6. | **Tax period (if applicable)** | **From<Year><Month>** **To** **<Year><Month>** | | | | | | |
| 7. | Amount of Refund Claimed (Rs.) | Act | Tax | Interest | Penalty | Fees | Others | Total |
| | | Central tax | | | | | | |
| | | State / UT tax | | | | | | |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | | Integrated tax | | | | | | |
| | | Cess | | | | | | |
| | | Total | | | | | | |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 8. | Ground of refund claim **(select from drop down)** | (a) | Excess balance in Electronic Cash Ledger | | | | |
| | | (b) | Exports of services-with payment of tax | | | | |
| | | (c) | Exports of goods/services-without payment of tax (accumulated ITC) Whether refund of ITC availed on capital goods being claimed? Y/N | | | | |
| | | (d) | On account of order | | | | |
| | | | Sr. No. | Type of order | Order no. | Order date | Order Issuing Authority | Payment reference no., if any |
| | | | i. | Assessment | | | | |
| | | | ii. | Finalization of Provisional assessment | | | | |
| | | | iii. | Appeal | | | | |
| | | | iv. | Any other order (specify) | | | | |
| | | (e) | ITC accumulated due to inverted tax structure except refund filed under category mentioned in (f).<br>[clause (ii) of first proviso to section 54(3)]<br>☐ | | | | |

| | | | | | | |
|---|---|---|---|---|---|---|
| | | | Whether refund of ITC availed on capital goods being claimed? Y/N | | | |
| | | (f) | ITC accumulated due to inverted tax structure where ITC accumulated involves supply made on account of notification No. 40/2017-CT(R) dated 23.10.2017 or notification No. 41/2017-IT(R) dated 23.10.2017.<br>[clause (ii) of first proviso to section ☐ 54(3)] Whether refund of ITC availed on capital goods being claimed? Y/N | | | |
| | | (g) | On account of supplies made to SEZ unit / SEZ developer<br>(with payment of tax) | | | |
| | | (h) | On account of supplies made to SEZ unit / SEZ developer<br>(without payment of tax) ☐ Whether refund of ITC availed on capital goods being claimed? Y/N | | | |
| | | (i) | Recipient of deemed export supplies/ Supplier of deemed export supplies | | | |
| | | (j) | Tax paid on an intra-State supply which is subsequently held to be inter-state supply and vice versa (change of POS) | | | |
| | | (k) | Excess payment of tax, if any | | | |
| | | (l) | Refund to unregistered person | | | |
| | | (m) | Export of electricity without payment of tax (accumulated ITC) ☐ Whether refund of ITC availed on capital goods being claimed? Y/N | | | |
| | | (n) | Additional integrated tax paid on upward revision in price of goods subsequent to export | | | |
| | | (o) | Any other (*specify*) | | | |
| 9 | | Name of bank | Address of branch | IFSC | Type of account | Account No. |

| | | | | | | |
|---|---|---|---|---|---|---|
| | Details of Bank account | | | | | |
| 10. | **CA certificate, under rule 89(2)(m), if applicable** | | | UDIN No.:<br>Date:<br>Firm registration No.:<br>ICAI enrolment No.:<br>CA name:<br>(This Certificate is not required to be furnished by applicants, who are claiming refund under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54.)<br>*Attachment of CA certificate (Annexure 2)* | | |

Nature of Business activity/Brief profile of business activity[optional]:

(in not more than **1000 words**):

**DECLARATION- A [First proviso to section 54(3), rule 89(4) and 89(5)]**

In case of refund claimed under clause (i) of first proviso to section 54(3)

I/We hereby declare that the refund of input tax credit claimed in the application does not include (1) ITC availed on capital goods and (2) ITC not available under 17(5).

In case of refund claimed under clause (ii) of first proviso to section 54(3)

I/We hereby declare that the refund of input tax credit claimed in the application does not include (1) ITC availed on capital goods, (2) ITC not available under 17(5), (3) ITC availed on goods or services used for making ‘nil' rated or fully exempt supplies. and (4) ITC availed on input services.

**DECLARATION - B [rule 89(2)(f)]**

I/We hereby declare that tax has not been collected from the Special Economic Zone unit /the Special Economic Zone developer in respect of supply of goods or services or both covered under this refund claim.

**DECLARATION - C [Second proviso to rule 89(1)]**

(For recipient/supplier of deemed export)

In case refund claimed by recipient

I/We hereby declare that the refund has been claimed only for those invoices which have been detailed in statement 5B for the tax period for which refund is being claimed and the amount does not exceed the amount of input tax credit availed in the valid return filed for the said tax period. I/We also declare that the supplier has not claimed refund with respect to the said supplies.

In case refund claimed by supplier

I/We hereby declare that the refund has been claimed only for those invoices which have been detailed in statement 5Bfor the tax period for which refund is being claimed. I/We also declare that the recipient shall not claim any refund with respect of the said supplies and also, the recipient has not availed any input tax credit on such supplies.

**DECLARATION - D (section 54(4) &rule 89(2)(l)]**

I/We hereby declare that in respect of the refund amounting to Rs.--/ with respect to the tax, interest, or any other amount claimed in the refund application, the incidence of such tax and interest has not been passed on to any other person.

*(This Declaration is not required to be furnished by applicants, who are claiming refund under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54)*

**DECLARATION - E [Rule 91(1)]**

I/We hereby declare that I/We have not been prosecuted for any offence under the Act or under an existing law where the amount of tax evaded exceeds five hundred lakh rupees, during any period of five years immediately preceding the tax period to which the claim for refund relates.

**UNDERTAKING - A**

I/We hereby undertake to deposit to the Government the amount of refund sanctioned along with interest in case of non-receipt of foreign exchange remittances as per section 16 of the IGST Act, 2017 read with rule 96B of the Manipur GST Rules, 2017.

**UNDERTAKING - B**

I/We hereby undertake to pay back to the Government the amount of refund sanctioned along with interest in case it is found subsequently that the requirements of sub-section (2) of section 16 of the CGST/SGST Act have not been complied with in respect of the amount refunded.

11. Verification

I/We <Taxpayer Name> hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

I/We declare that no refund on this account has been received by me/us earlier.

-

Place

Date

Signature of Authorised Signatory

(Name)

Designation/Status

**Annexure-1**

**Statement 1A [rule 89(2)(h)]**

**Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]**

(Amount in Rs.)

| Sl. No | Details of documents of inward supplies received | | | | | | | | | | | Tax paid on inward supplies | | | | Whether ITC not available under section 17(5) | Eligible for ITC | Amount of Eligible ITC | GSTR-2B Return Period (mm-yyyy) | Details of documents of outward supplies issued | | | | | | | Tax paid on outward supplies | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Type of Inward Supply | GSTIN of Supplier/ Self GSTIN | Name of Supplier | Type of Document | No. B/E | Port Code | Date | HSN/ SAC | Tax Rate | Category of inward supplies | Taxable Value | Integrated tax | Central tax | State/UT Tax | Total tax paid | | | | | Type of outward supply | Type of document | No. | Date | HSN/ SAC | Taxable Value | Tax Rate | Integrated Tax | Central Tax | State / UT Tax |
| 1 | 2 | 3 | 3A | 4 | 5 | 6 | 7 | 7A | 7B | 7C | 8 | 9 | 10 | 11 | 11A | 11B | 11C | 11D | 11E | 12 | 13 | 14 | 15 | 15A | 16 | 16A | 17 | 18 | 19 |
| | | | | | | | | | | | | | | | | (Y/N) | Y/N/partially | | | | | | | | | | | | |

-

**Statement-1 [rule 89(5)]**

**Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]**

(Amount in Rs.)

| | **Turnover of inverted rated supply of goods and services** | **Tax payable on such inverted rated supply of goods and services** | **Adjusted total turnover (3=3a+3b+3c)** | | | **Net input tax credit** | **ITC on inputs and input services** | **Maximum refund amount to be claimed [(1x4÷3)-2]** |
|---|---|---|---|---|---|---|---|---|
| Tax/Cess | | | Non zero-rated supply of goods and services | Zero-rated supply of goods | Zero-rated supply of services | | | |
| 1A | 1 | 2 | 3a | 3b | 3c | 4 | 4A | 5 |
| Integrated Tax | | | | | | | | |
| Central Tax | | | | | | | | |
| State / UT Tax | | | | | | | | |
| Cess | | | | | | | | |
| TOTAL | | | | | | | | |

**Statement 1B (rule 89(2) (ha))**

**Refund Type: ITC accumulated due to inverted tax structure in cases where supply of goods has been made under notification No. 40/2017-CT(R) dated 23.10.2017 and notification No. 41/2017-IT(R) dated 23.10.2017**(clause (ii) of first proviso to section 54(3))

(Amount in Rs.)

| **S. No.** | **Outward supply Invoice Details** | | | **Tax paid on outward supplies** | | | **GSTIN of recipient** | **IEC of recipient** | **Shipping Bill/ Bill of export details filed by recipient** | | | | **EGM details** | | **Whether goods exported within 90 days of issuance of invoice** |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | No. | Date | Taxable Value | Integrated Tax | Central Tax | State/ UT Tax | | | No. | Date | Port Code | FOB value | Ref. No. | Date | |
| 1 | **2** | **3** | **4** | **5** | **6** | **7** | **8** | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| | | | | | | | | | | | | | | | |

**Statement 2[rule 89(2)(c)]**

**Refund Type: Export of services with payment of tax**

(Amount in Rs.)

| Sr. No. | Document Details | | | | | Integrated Tax | BRC/FIRC | | | GSTR 1 period |
|---|---|---|---|---|---|---|---|---|---|---|
| | Type of Document | No. | Date | Value | Taxable Value | | No. | Date | Value | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| | | | | | | | | | | |

**Statement 3 [rule 89(2)(b) and rule 89(2)(c)]**

**Refund Type: Export without payment of tax (accumulated ITC)**

(Amount in Rs.)

| Sr. No | Document Details | | | | Goods/ Services (G/S) | HSN/ SAC | Shipping bill/Bill of export | | | | EGM Details | | BRC / FIRC | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Type of Document | No. | Date | Value | | | Port Code | No. | Date | FOB Value | Ref. No. | Date | No. | Date | Value |
| 1 | 2 | 3 | 4 | 5 | 6 | 6A | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| | | | | | | | | | | | | | | | |

**Statement-3A [rule 89(4)]**

Refund Type: Export without payment of tax (accumulated ITC)

(Amount in Rs.)

| | Turnover of zero-rated supply of goods and services | Net input tax credit | Adjusted total turnover (3=3a+3b+3c) | | | Refund amount (1x2÷3) |
|---|---|---|---|---|---|---|
| Tax/Cess | | | Non zero-rated supply of goods and services | Zero-rated supply of goods | Zero-rated supply of services | |
| 1A | 1 | 2 | 3a | 3b | 3c | 4 |
| Integrated Tax | | | | | - | |
| Central Tax | | | | | | |
| State / UT Tax | | | | | | |
| Cess | | | | | | |
| TOTAL | | | | | | |

**Statement-3B [rule 89 (2) (ba)]**

Refund Type: Export of electricity without payment of tax (accumulated ITC)

(Amount in Rs.)

| SI. No. | Invoice Details | | | | REA Details | | | | | Tariff per Unit in Rs. (As per agreement) | Units exported (Lower of cl. No 5 and 10) | Value of electricity exported in Rs. (11 x 12) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Type of Document | No. | Date | Energy exported (Units) | Generating Station | Period | Ref. No. | Date | Scheduled Energy Exported (Units) | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| | | | | | | | | | | | | |

-

**Statement 4 [rule 89(2)(d) and rule 89(2)(e)]**

**Refund Type: On account of supplies made to SEZ unit or SEZ Developer (on payment of tax)**

(Amount in Rs.)

| GSTIN of recipient | Document Details | | | | | Goods/ Services (G/S) | Shipping bill/ Bill of export (in case of supply of goods)/ Endorsed invoice by SEZ (in case of supply of services) | | | Taxable Value | Integrated Tax | Cess | Payment details | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Type of Document | No. | Date | Value | HSN/ SAC | | Port Code | No. | Date | | | | Transaction ID No. | Date | Amount | Bank account no. | IFSC Code |
| 1 | 2 | 3 | 4 | 5 | 5A | 5B | 5C | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| | | | | | | | | | | | | | | | | | |

**Statement 5 [rule 89(2)(d) and rule 89(2)(e)]**

**Refund Type: On account of supplies made to SEZ unit or SEZ Developer (without payment of tax)**

(Amount in Rs.)

| Sr. No. | Document Details | | | | | Goods/ Service (G/S) | Shipping bill/ Bill of export (in case of supply of goods)/ Endorsed invoice by SEZ (in case of supply of services) | | | Details of payments made by supplier to the recipient | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Type of Document | No. | Date | Value | HSN/ SAC | | Port Code | No. | Date | Transaction ID No. | Date | Amount | Bank account no. | IFSC Code |
| 1 | 2 | 3 | 4 | 5 | 5A | 6 | 6A | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| | | | | | | - | | | | | | | | |

**Statement-5A [rule 89(4)]**

Refund Type: On account of supplies made to SEZ unit / SEZ developer without payment of tax (accumulated ITC)

(Amount in Rs.)

| | Turnover of zero-rated supply of goods and services | Net input tax credit | Adjusted total turnover (3=3a+3b+3c) | | | Refund amount (1x2÷3) |
|---|---|---|---|---|---|---|
| Tax/Cess | | | Non zero-rated supply of goods and services | Zero-rated supply of goods | Zero-rated supply of services | |
| 1A | 1 | 2 | 3a | 3b | 3c | 4 |
| Integrated Tax | | | | | | |
| Central Tax | | | | | | |
| State / UT Tax | | | | | | |
| Cess | | | | | | |
| TOTAL | | | | | | |

**Statement 5B [rule 89(2)(g)]**

**Refund Type: On account of deemed exports claimed by supplier**

(Amount in Rs.)

| Sl. No. | Document details of inward supplies in case refund is claimed by Supplier | | | | | Tax paid | | | |
|---|---|---|---|---|---|---|---|---|---|
| | GSTIN of Recipient | Type of Document | No. | Date | Taxable Value | Integrated Tax | Central Tax | State/Union Territory Tax | Cess |
| 1 | 1A | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | | | | | | | | | |

**Statement 5B [rule 89(2)(g)]**

**Refund Type: On account of deemed exports claimed by recipient**

(Amount in Rs.)

| SI. No. | Document details of inward supplies in case refund is claimed by recipient | | | | | Tax paid | | | |
|---|---|---|---|---|---|---|---|---|---|
| | GSTIN of Supplier | Type of Document | No. | Date | Taxable Value | Integrated Tax | Central Tax | State/Union Territory Tax | Cess |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | | | | | | | | |

**Statement 6 [rule 89(2)(j)]**

**Refund Type: On account of change in POS (inter-state to intra-state and vice versa)**

(Amount in Rs.)

| Document Type B2C/Registered | Recipient GSTIN/UIN (in case of B2B) | Name (in case of B2C) | Document Details | | | | | Details of documents covering transaction considered as intra-State / inter-State transaction earlier | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Type of Document | No. | Date | Value | Taxable Value | Inter/Intra | Integrated Tax | Central tax | State/UT Tax | Cess | PoS |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| | | | | | | | | | | | | | |

| Transactions which were held inter State / intra-State supply subsequently | | | | | |
|---|---|---|---|---|---|
| Inter/Intra | Integrated Tax | Central tax | State/UT Tax | Cess | PoS |
| 15 | 16 | 17 | 18 | 19 | 20 |
| | | | | | |

**Statement-7**

*[rule 89(2)(k)]*

**Refund Type: Excess payment of tax, if any, in case of last return filed.**

(Amount in Rs.)

| Sl. No. | Document/Invoice Details | | | Details of amount paid | | | | | | Details of refund claimed | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Type of document | ARN No. | Date | Integrated Tax | Central Tax | State/UT Tax | Cess | Interest | Any other (please specify) | Integrated Tax | Central Tax | State/ UT Tax | Cess | Interest | Any other (please specify) |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| | | | | | | | | | | | | | | | |

**Statement-8**

*[rule 89(2)(ka)]*

**Refund Type: Refund for unregistered persons**

(Amount in Rs.)

| SI. No. | GSTIN of supplier | Document/Invoice Details | | | | Tax Paid | | | | Details of payment of invoice value to the supplier | | Details of payment received against cancellation/termination | | Refund Amount Claimed (I+C+ S+Cess) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Type of Docu-ment | No. | Date | Taxable Value | Integrated Tax (I) | Central Tax (C) | State/UT Tax (S) | Cess | Date | Amount | Date | Amount | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
| | | | | | | | | | | | | | | |

**Statement 9A**

[rule 89(2)(bb)]

**Refund Type: Additional integrated tax paid on upward revision in price of goods subsequent to export**

(Amount in Rs.)

| ***Export Invoice*** | | | ***Shipping Bill*** | | | ***Export remittance details*** | | | ***Refund details*** | |
|---|---|---|---|---|---|---|---|---|---|---|
| *No.* | *Date* | *Total value of Invoice* | *Port of export Code* | *No.* | *Date* | *BRC/FIRC No.* | *Date* | *Remittance amount* | *Amount* | *Date of sanction* |
| *(1)* | *(2)* | *(3)* | *(4)* | *(5)* | *(6)* | *(7)* | *(8)* | *(9)* | *(10)* | *(11)* |
| | | | | | | | | | | |

| *Post export price increase* | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| *Supplementary invoices/ debit note & IGST payment details* | | | | | | *Additional export remittance details* | | |
| *No.* | *Date* | *Total value of supplementary invoice* | *Paid in FORM GSTR-3B return period* | *Total additional IGST paid* | *Interest paid on IGST amount* | *BRC/FIRC No.* | *Date* | *Additional remittance amount* |
| *(12)* | *(13)* | *(14)* | *(15)* | *(16)* | *(17)* | *(18)* | *(19)* | *(20)* |
| | | | | | | | | |

**Statement 9B**

[*Rule 89(2)(bc)*]

**Refund Type: Details of debit/credit notes/supplementary invoice issued for export of goods**

(Amount in Rs.)

| *S. No.* | *Type of document (Debit Note/ Credit Note/ supplementary invoice)* | *Debit Note/ Credit Note/ supplementary invoice* | *Date of document* | *Document Declared in GSTR-1 for the month* | *Tax liability paid/ITC claimed in respect of document declared in GSTR-3B for the month* | *BRC/ foreign inward remittance certificate No.* | *Date of BRC/ foreign inward remittance certificate* | *Whether refund claimed for shipping bill under rule 96 (Y/N)* | *Details of such shipping Bill No.* | *Date of such shipping bill* | *Port of export code* |
|---|---|---|---|---|---|---|---|---|---|---|---|
| *(1)* | *(1a)* | *(2)* | *(3)* | *(4)* | *(5)* | *(6)* | *(7)* | *(8)* | *(9)* | *(10)* | *(11)* |
| | | | | | | | | | | | |

**Statement 10 [rules 89(4) and 89(5)]**

Refund type: Zero rated supplies without payment of tax (accumulated ITC) or ITC accumulated due to inverted tax structure

Refund of eligible input tax credit availed on capital goods

| S. No | Supplier's GSTIN | Invoice Details of capital goods | | | | | | GSTR-2B period | Tax on inward supply of capital goods | | | ITC reversed for the relevant period | | | Net ITC of capital goods for the relevant period |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Type of Document | | No | Date | Value | HSN | IGST | CGST | SGST | IGST | CGST | SGST | | | | |
| 1 | 2 | 3 | | | 4 | 5 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| | | Invoice/CN/DN/Bill of Entry | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |

**Annexure-2**

**Certificate [rule 89(2)(m)]**

This is to certify that in respect of the refund amounting to Rs. << >> ---------- (in words) claimed by M/s---------- (Applicant ‘s Name) GSTIN/ Temporary ID------- for the tax period < ---->, the incidence of tax and interest, has not been passed on to any other person. This certificate is based on the examination of the books of account and other relevant records and returns particulars maintained/ furnished by the applicant.

Signature of the Chartered Accountant/ Cost Accountant:

Name:

UDIN No.:

Firm registration No.:

ICAI enrolment No.

Place:

Date:

Note - This Certificate is not required to be furnished by the applicant, claiming refund under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54 of the Act.

**Annexure-3**

## Annexure – 3 (rule 89 (2)(n))

## Statement of inward supplies to be submitted with application for refund of unutilized ITC

| Sr. No. | Particulars | Total Central Tax | Total State Tax/ Union Territory Tax | Total Integrated Tax | Total Cess |
|---|---|---|---|---|---|
| (1) | Total ITC as per Invoices mentioned in Utility | | | | |
| (2) | Reversal as per Rules 38,42 & 43 of Manipur GST Rules and Section 17(5) | | | | |
| (3) | Reversals - Others | | | | |
| | **Net Input Tax Credit after Reversals (1)-(2)-(3)** | | | | |

-

| Sr. No | Type of Inward Supply | Type of Document | GSTIN of the supplier | Document Details | | | | | Category of inward supplies | HSN/ SAC | Total Tax Paid | | | | | Whether ITC not available under section 17(5) | Eligible for ITC | Amount of Eligible ITC | GSTR-2B Return Period (mm-yyyy) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | Name of the Supplier | Document No./ Bill of Entry No. | Port Code | Date | Taxable Value | | | Central Tax | State Tax / Union Territory Tax | Integrated Tax | Cess | Total Tax Paid (12+13+14+15) | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 |
| | | | | | | | | | | | | | | | | Y/N | Y/N/partially | | |

-

**Annexure-4**

**Statement of Scheduled Energy for exported electricity by Generation Plants (Using Fuel except nuclear, gas, domestic linkage coal, mix fuel) for claiming Input Tax Credit**

1. Month in which electricity was exported : (mm/yyyy)
2. Name of Generating Station and Location : (insert name of Generating station, District, State)
3. Name of Company : (insert name of Company)
4. GSTIN of Company : (insert GSTIN of Company)
5. Installed capacity of Generating Station : (insert Installed capacity in MW)
6. Connection point, State and region : (specify "STU/ISTS" – insert name of sub-station), state, region
7. **Details of the Scheduled Energy during the month:**

| **Domestic** | |
|---|---|
| **Name of Domestic Entity** | **Scheduled Energy in (MU)** |
| - | - |
| **Subtotal Domestic Sale (A)** | |
| **Cross Border** | |
| - | - |
| **Subtotal Export (B)** | |
| **Total Scheduled Energy of Generating Station (C=A+B)** | **(insert sum of subtotal-A and subtotal-B)** |

**Note**: As per Complementary Commercial Mechanism under Section 6.1 (d) of CERC (Indian Electricity Grid Code) Regulations, 2010; beneficiaries shall pay energy charges for the scheduled dispatch, in accordance with the relevant contracts/ orders of CERC.

## INSTRUCTIONS

1. List of all statements/declarations/undertakings/certificates and other supporting documents to be provided along with the refund application may be found in the Annexure appended to these instructions.

2. In cases where the credit has accumulated both on account of rate of tax on inputs being higher than the rate of tax on output supplies, and output supplies being made under a concessional notification due to which the rate of tax on output supplies is less than the rate of tax on inputs, separate refund applications shall be filed, distinctly identifying the accumulation under each category. In such cases, it shall be ensured that the details of outward supplies pertaining to the relevant category are furnished exclusively in the respective statement, namely Statement 1A or Statement 1B. Further, outward supply details do not have to correspond exactly to the inward-supply details in the same row.

3. Item-wise details of supplies are required to be filled in Annexure-3 in case of refund of unutilised input tax credit.

4. Debit entry shall be made in electronic credit or cash ledger at the time of filing the application.

5. Acknowledgement in FORM GST RFD-02 will be issued if the application is found complete in all respects.

6. Claim of refund on export of goods with payment of IGST shall not be processed through this application.

7. Bank account details should be as per registration data. Any change in bank details shall first be amended in registration particulars before quoting in the application.

8A. In case of refund claim of accumulated input tax credit on account of inverted duty structure, net input tax credit means input tax credit availed on inputs and input services (in respect of which input tax credit has been availed on or after 1st November 2026).

8B. In case of refund claim of accumulated input tax credit on account of zero-rated supplies, net input tax credit means input tax credit availed on inputs and input services.

9. Adjusted total turnover shall have the same meaning as defined in rule 89(4)(E).

10. For the purpose of Statement-1A, refund claim will be based on supplies reported in GSTR-1 as amended by GSTR-1A, if any.

11. BRC or FIRC details will be mandatory where refund is claimed against export of services, while details of shipping bill and EGM will be mandatory to be provided in case of exporting goods.

12. Where the invoice details are amended (including export), refund shall be allowed as per the calculation based on amended value.

13. Details of export made without payment of tax shall be reported in Statement-3.

14. Availability of refund to be claimed in case of supplies made to SEZ unit or SEZ developer without payment of tax shall be worked out in accordance with the formula prescribed in rule 89(4).

15. Turnover of zero-rated supply of goods and services shall have the same meaning as defined in rule 89(4).

**Annexure**

| S. No. | Type of Refund | Statement/Declaration/Undertaking/ Certificates/ Supporting documents |
|---|---|---|
| 1. | Exports of services-with payment of tax | a. Statement 2 (Statement of Outward supplies): to be based on supplies reported in Table 6A of FORM GSTR-1.<br>b. Declaration E (Declaration of non-prosecution) and Undertaking B. |
| 2. | Exports of goods/ services-without payment of tax (accumulated ITC) | a. Statement 3 (Statement of outward supplies): to be based on supplies reported in Table 6A of FORM GSTR-1.<br>b. Statement 3A (Calculation of refund amount):<br>• Column 1 to be based on supplies reported in Table 6A of FORM GSTR 1.<br>• Column 2 to not exceed the value of Net ITC available as reported in Table 4C of FORM GSTR-3B.<br>• Column 3 to be based on supplies reported in Table 3.1 of FORM GSTR-3B.<br>c. Annexure 3 (Statement of inward supplies): to be based on details of invoices on the basis of which input tax credit has been availed during the relevant period for which the refund is being claimed. |

| | | |
|---|---|---|
| | | d. Declaration A (declaration regarding eligibility of input tax credit), Declaration E (Declaration of non-prosecution) and Undertaking A and B.<br><br>Other Supporting documents: in case of export of goods made through non-EDI ports, copy of Shipping bill. |
| 3. | Refund of ITC unutilized on account of accumulation due to inverted tax structure | a. Statement 1A (Statement of inward and outward supplies):<br>• to be based on details of invoices on the basis of which input tax credit has been availed during the relevant period for which the refund is being claimed.<br>• to be based on supplies reported in Table 6A of FORM GSTR-1.<br>b. Statement 1 (Calculation of refund amount): Column 3 to be based on supplies reported in Table 3.1 of FORM GSTR-3B.<br>c. Annexure 3 (Statement of inward supplies): to be based on details of invoices on the basis of which input tax credit has been availed during the relevant period for which the refund is being claimed.<br>d. Declaration A (declaration regarding eligibility of input tax credit), Declaration E (Declaration of non-prosecution) and Undertaking B. |
| 4. | On account of supplies made to SEZ units/ SEZ developer (without payment of tax) | a. Statement 5 (Statement of outward supplies): to be based on supplies reported in Table 6B of FORM GSTR-1.<br>b. Statement 5A (Calculation of refund amount):<br>• Column 1 to be filled as reported in Table 6B of FORM GSTR 1.<br>• Column 2 to not exceed the value of Net ITC available as reported in Table 4C of FORM GSTR-3B.<br>• Column 3 to be filled as reported in table 3.1 of FORM GSTR-3B.<br>c. Annexure 3 (Statement of inward supplies): to be based on details of invoices on the basis of which input tax credit has been availed during the relevant period for which the refund is being claimed.<br>d. Declaration A (declaration regarding eligibility of input tax credit), Declaration B (declaration regarding collection of tax from the Special Economic Zone unit or developer), Declaration E (Declaration of non-prosecution) and Undertaking A. |

| | | |
|---|---|---|
| | | e. Proof of payment (in case of supply of services) |
| 5. | On account of supplies made to SEZ units/ SEZ developer (with payment of tax) | a. Statement 4 (Statement of outward supplies): to be based on supplies reported in Table 6B of **FORM GSTR-1**.<br>b. Declaration B (declaration regarding collection of tax from the Special Economic Zone unit or developer), Declaration E (Declaration of non-prosecution) and Undertaking B.<br>c. Proof of payment (in case of supply of services) |
| 6. | ITC accumulated due to inverted tax structure where ITC accumulated involves supply made on account of concessional rate notifications<br><br>[clause (ii) of first proviso to section 54(3)] | a. Statement 1B (Statement of outward supplies):<br>a. to be based on supplies at concessional rate reported in Table 4 of **FORM GSTR-1**.<br>b. details of shipping bill/bill of export and EGM in respect of said outward supplies filed by the recipient to be filled.<br>**b.** Statement 1 (Calculation of refund): Column 3 to be based on supplies reported in Table 3.1 of **FORM GSTR-3B.**<br>c. Annexure 3 (Statement of inward supplies): to be based on details of invoices on the basis of which input tax credit has been availed during the relevant period for which the refund is being claimed.<br>d. Declaration A (declaration regarding eligibility of input tax credit) and Undertaking B. |
| 7. | Export of electricity without payment of tax (accumulated ITC) | a. Statement 3 (Statement of outward supplies): to be based on supplies reported in Table 6A of **FORM GSTR-1**.<br>b. Statement 3A (Calculation of refund amount):<br>• Column 1 to be based on supplies reported in Table 6A of **FORM GSTR 1**.<br>• Column 2 to not exceed the value of Net ITC available as reported in Table 4C of **FORM GSTR-3B.**<br>• Column 3 to be based on supplies reported in Table 3.1 of **FORM GSTR-3B**.<br>c. Statement 3B (Statement of invoices for export of electricity)<br>d. Annexure 3 (Statement of inward supplies): to be based on details of invoices on the basis of which input tax credit has been availed during the relevant period for which the refund is being claimed.<br>e. Undertaking A and Undertaking B |

| | | |
|---|---|---|
| | | f. Statement of scheduled energy for electricity exported by the Generation Plants (in format attached as Annexure 4). |
| 8. | Refund to supplier of tax paid on deemed export supplies | a. Statement 5B (Statement of inward supplies): to be based on details of invoices on the basis of which input tax credit has been availed during the relevant period for which the refund is being claimed.<br>b. Declaration C (Declaration in respect of exports deemed by supplier) and Undertaking B.<br>c. Declaration D (declaration regarding passing of incidence of tax to another person), if amount claimed does not exceed two lakh rupees Or CA certificate details if amount claimed exceeds two lakh rupees (Annexure 2).<br>d. Documents required under notification No. 5/10/2017-FD(TAX)/13 dated 18.10.2017. |
| 9. | Refund to recipient of tax paid on deemed export supplies | a. Statement 5B (Statement of inward supplies): to be based on details of invoices on the basis of which input tax credit has been availed during the relevant period for which the refund is being claimed.<br>b. Declaration C (Declaration in respect of deemed exports by recipient) and Undertaking B.<br>c. Declaration D (declaration regarding passing of incidence of tax to another person), if amount claimed does not exceed two lakh rupees Or CA certificate details if amount claimed exceeds two lakh rupees (Annexure 2).<br>d. Documents required under circular No. 08/2017-GST dated 06.11.2017. |
| 10. | Refund of tax paid on intra-state supply which is subsequently held to be an inter-state supply and vice versa | a. Statement 6 (Statement of details of transactions considered as intra-State/inter-State earlier and subsequently)<br>b. Undertaking B |
| 11. | Refund of excess payment of tax | a. Statement 7 (Statement of invoices where excess payment of tax is made)<br>b. Undertaking B<br>c. Declaration D (declaration regarding passing of incidence of tax to another person), if amount claimed does not exceed two lakh rupees Or CA certificate details if amount claimed exceeds two lakh rupees (Annexure 2)<br>c. Documents required under circular No. 08/2017-GST dated 06.11.2017 |

| | | |
|---|---|---|
| 12. | Refund on account of assessment/assessment/appeal/ any other order | a. Undertaking B<br>b. Declaration D (declaration regarding passing of incidence of tax to another person), if amount claimed does not exceed two lakh rupees Or CA certificate details if amount claimed exceeds two lakh rupees (Annexure 2)<br>c. Reference number of the order<br>d. copy of the Assessment/Provisional Assessment/Appeal/Any Other Order<br>e. Reference number/proof of payment of pre-deposit made earlier for which refund is being claimed |
| 13. | Refund on account of any other ground or reason | a. Undertaking B<br>b. Declaration D (declaration regarding passing of incidence of tax to another person), if amount claimed does not exceed two lakh rupees Or CA certificate details if amount claimed exceeds two lakh rupees (Annexure 2)<br>c. Documents in support of the claim |
| 14. | Refund to unregistered person | a. Statement 8 (Statement of invoices in respect of which refund is being claimed)<br>b. Undertaking B<br>c. Declaration D (declaration regarding passing of incidence of tax to another person), if amount claimed does not exceed two lakh rupees Or CA certificate details if amount claimed exceeds two lakh rupees (Annexure 2)<br>c. Certificate issued by supplier as per rule 89(2) (kb). |
| 15. | Refund of additional Integrated Tax (IGST) paid on account of upward revision in price of the goods subsequent to exports | a. Statement 9A (Statement of export invoices)<br>b. Statement 9B (Details of debit/credit notes/supplementary invoice issued for export of goods)<br>c. Copy of shipping bill or bill of exports;<br>d. Copy of original invoices;<br>e. Copy of contract/ other document(s), as applicable, indicating requirement for the revision in price of such goods subsequent to exports;<br>f. Copy of the original invoices as well as relevant debit note(s)/ supplementary invoices;<br>g. Proof of payment of additional IGST and applicable interest and details of the relevant **FORM GSTR-1/ FORM GSTR-3B** furnished by the applicant in which the said debit note(s)/ supplementary invoice(s) were declared and tax and interest thereon had been paid by the applicant; |

| | | |
|---|---|---|
| | | h. Proof of receipt of remittance of additional foreign exchange (FIRC) issued by Authorised Dealer-I banks;<br>i. A certificate of a practising chartered accountant or a cost accountant certifying therein that the said additional foreign exchange remittance is on account of such upward revision in price of the goods subsequent to export. |

59. In the principal rules, in **FORM GST RFD-07,** after the word, letters and figure "**FORM GST RFD-07**", for the brackets, words and figures "[See Rules 92(2) and 96(6)]", the brackets, words and figures "[See rule 92(2)]" shall be substituted.

60. In the principal rules, with effect from the 1st day of April 2027, for the **FORM GST DRC-01**, the following Form shall be substituted, namely: -

"**FORM GST DRC – 01**

[See rule 100 (2) & 142(1)(a)]

Reference No. Date:

To,

.. ……..GSTIN/Tem. ID

……Name

……..Address

Proceeding under which SCN is issued ***<Select from drop down as per Annexure A>***_____Reference No.

Tax Period(s)_____ FY …….. Act

Whether DRC-01A issued_(Y/N)_

(if Y, DRC-01A Reference No.)_____

Section / sub-section under which SCN is being issued _____

SCN Reference No_____ Date:

Summary of Show Cause Notice

(a)Brief facts of the case :
(b) Grounds ***<Select from drop down as per Annexure B>***__<<text>>_____:
(c)Tax and other dues:

*(Amount in Rs.)*

| **Sr No.** | **Tax rate** | **Turnover** | **Tax period** | | **Act** | **POS(Place of Supply)** | **Tax** | **Interest** | **Penalty** | **Fee** | **Others** | **Total** |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | **From** | **To** | | | | | | | | |
| **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **13** |
| | | | | | | | | | | | | |
| **Total** | | | | | | | | | | | | |

……

Signature

Name……..

Designation…….

Jurisdiction……..

Address……

Note –

1. Only applicable fields may be filled up.

2. Column nos. 2, 3, 4 and 5 of the above Table i.e. tax rate, turnover and tax period are not mandatory.

3. Place of Supply (POS) details shall be required only if the demand is created under the IGST Act.

**Annexure A [Proceeding under which DRC-01 is issued]**

| **S. No.** | **List of proceeding under which SCN is issued** | **Reference No. (if any intimation/notice/report/order issued in earlier proceeding in relation to this SCN)** |
|---|---|---|
| 1. | Mismatch of returns under rule 88D | **FORM GST DRC-01C** |
| 2. | Assessment | **FORM GST ASMT-18** |
| 3. | Assessment of unregistered persons | **FORM GST ASMT-14** |
| 4. | Scrutiny | **FORM GST ASMT-10** |
| 5. | Audit | **FORM GST ADT -02/ FORM GST ADT-04** |
| 6. | Erroneous refund | **FORM GST RFD-06** |
| 7. | Investigation | **FORM GST INS -02/ FORM GST INS -03** |
| 8. | Detention, seizure and release of goods and conveyance in transit | **FORM GST MOV-07** |

**Annexure B [Ground for Summary of Show Cause Notice of the Main Form]**

| S. No. | Grounds |
|---|---|
| 1. | Misclassification of any goods or services or both |
| 2. | Wrong availment of benefit of concessional notification |
| 3. | Tax liability on reverse charge basis |
| 4. | Related to composition levy |
| 5. | Value of supply of good or services or both |
| 6. | Nature of supply (Intra-state/Inter-state) |
| 7. | Time of supply |
| 8. | Non-payment/ short payment of standalone interest |
| 9. | Non-payment/ short payment of late fee |
| 10. | Supply not declared (clandestine removal) |
| 11. | Input Tax credit related |
| 12. | Category of Refund erroneously claimed |
| 13. | Tax deduction at source, not deducted or deposited |
| 14. | Tax collection at source not deducted or deposited |
| 15. | Summary assessment in certain special cases |
| 16. | Tax collected but not paid to the Government |

| | |
|---|---|
| 17. | Mismatch of return |
| 18. | Penalty |
| 19. | E-way bill related issues |
| 20. | Transitional provisions |
| 21. | Restriction in the use of amount in electronic credit ledger |
| 22. | Wrong claim of zero-rating benefit". |

61. In the principal rules, with effect from the 1st day of April2027, in **FORM GST DRC-01A**, -

(i) in Part-A, after the words "Address……." and before the words, figures and letters "Sub.: Case Proceeding Reference No……. Intimation of liability under section 73(5)/section 74(5)/74A(8)/74A(9)", a paragraph with following words and letters shall be inserted, namely: -

"Proceeding under which liability is issued <Select from drop down as per Annexure A>_____ Reference No.

Grounds <Select from drop down as per Annexure B>: _____";

(ii) after the box with words "Upload Attachment" in Part C, in new paragraph, the following words, figures, letters, tables and entries relating thereto shall be inserted, namely: -

**"Annexure A [Proceeding under which DRC-01A is issued]**

| S.No. | List of proceeding under which SCN is issued | Reference No. (if any intimation/notice/report/order issued in earlier proceeding in relation to this SCN) |
|---|---|---|
| 1. | Mismatch of returns under rule 88D | **FORM GST DRC-01C** |
| 2. | Scrutiny | **FORM GST ASMT-10** |
| 3. | Audit | **FORM GST ADT -02/ FORM GST ADT-04** |
| 4. | Erroneous refund | **FORM GST RFD-06** |
| 5. | Investigation | **FORM GST INS -02/ FORM GST INS -03** |

**Annexure B [Ground for issuance of DRC-01A of the main form]**

| S. No. | Grounds |
|---|---|
| 1. | Misclassification of any goods or services or both |
| 2. | Wrong availment of benefit of concessional notification |
| 3. | Tax liability on reverse charge basis |
| 4. | Related to composition levy |
| 5. | Value of supply of good or services or both |
| 6. | Nature of supply (Intra-state/Inter-state) |
| 7. | Time of supply |

| | |
|---|---|
| 8. | Non-payment/ short payment of standalone interest |
| 9. | Non-payment/ short payment of late fee |
| 10. | Supply not declared (clandestine removal) |
| 11. | Input Tax credit related |
| 12. | Category of Refund erroneously claimed |
| 13. | Tax deduction at source, not deducted or deposited |
| 14. | Tax collection at source not deducted or deposited |
| 15. | Summary assessment in certain special cases |
| 16. | Tax collected but not paid to the Government |
| 17. | Mismatch of return |
| 18. | Penalty |
| 19. | E-way bill related issues |
| 20. | Transitional provisions |
| 21. | Restriction in the use of amount in electronic credit ledger |
| 22. | Wrong claim of zero-rating benefit”; |

62. In the principal rules, with effect from the 1st day of April 2027, in **FORM GST DRC-07**, serial numbers 1 to 5 shall be re-numbered as serial numbers 2 to 6 and before serial number 2 as so re-numbered, the following serial number and entries relating thereto shall be inserted, namely:

“1. Details of the SCN:

a. SCN No…..

b. SCN Date….”.

63. In the principal rules, in **FORM GST DRC-22,** -

(i) , for the brackets, words and figures “[See rule 159(1)]”, the brackets, words, figures and letter “[See rules 159(1), 159(5)]” shall be substituted;

(ii) before the words “Reference No.”, a new paragraph with the word and letter “Part A” shall be inserted;

(iii) after the words and brackets "Copy to (person)", a new paragraph with the following words, letters, figures and brackets shall be inserted, namely: -

"**Part B**

Date:……

Reference
No.:

ARN No. of application for filing objection in **FORM GST DRC-22A**: ……

**To,**

GSTIN (in case of registered person) : …….....

PAN and/ or Aadhaar No./Temporary ID (in case of others) : …….

Address …….

**Order for rejection of application submitted for restoration of provisionally attached property/bank account**

This has reference to your application under **FORM GST DRC-22A** with reference no……dated……furnishing details/information and documents in support of your objection request against provisional attachment of property under section 83.

<< text box ……>>*

<…Documents to be uploaded…>>

2. The objection furnished by you vide application referred above has not been found to be in order for the following reasons:

<<text box……>>*

<<…Documents to be uploaded…>>

Therefore, the application filed by you for restoration of provisionally attached property/bank account is hereby rejected.

[Name of the Tax officer] …….

[Designation]…..…….

[Office Name] ……

[Contact Information] ……".

64. In the principal rules, after the **FORM GST DRC-25** the following shall be inserted, with effect from the 01st day of April, 2027, namely: —

**"FORM GST DRC – 26**

*[See rules 86A(1) and 86A(2)]*

Date –

Reference No. –

To

GSTIN –

Name –

Address –

**Order for restricting debit from electronic credit ledger under sub-rule (1) of rule 86A**

Whereas it appears from the information/proceedings available with the undersigned that the input tax credit amounting to rupees…… in your electronic credit ledger has been fraudulently availed or is ineligible for the following reasons: –

<<text box……>>*

Now, therefore, in exercise of the powers conferred under sub-rule (1) of rule 86A of the Manipur Goods and Services Tax Rules, 2017, the debit of input tax credit amounting to rupees…… , equivalent to such credit, from the electronic credit ledger is hereby restricted.

This order shall remain in force till the earlier of the following: –

a. the expiry of a period of one year from the date of issuance of this order; or

b. the date on which the undersigned, upon being satisfied that the conditions for disallowing debit of the electronic credit ledger no longer exist, allows such debit by a subsequent order.

You may file your objection, if any, against this order in **FORM GST DRC-27**, as prescribed under rule 86A.

Signature

[Name of the Proper Officer]

[Designation]

[Jurisdiction]

Place:

Date: ".

65. In the principal rules, after the **FORM GST DRC-26**, the following Form shall be inserted with effect from the 01st day of April, 2027, namely: —

**"FORM GST DRC – 27**

*[See rule 86A(3)]*

Reference No…….. Date…… ……

ARN of the order in **FORM GST DRC-26** ……

To,

The Proper Officer,

……(Jurisdiction)

**Application for filing objection against order restricting debit from electronic credit ledger**

Whereas, an order in **FORM GST DRC 26** has been issued for restricting debit of sum of rupees …… from my/our electronic credit ledger under sub-rule (1) of rule 86A, vide ARN No…….

2. In accordance with the provisions of Rule 86A of the Manipur GST Rules, 2017, I/We hereby submit my/our objection on the basis of the following facts and circumstances:

<<text box…….>>*

<<…Documents, if any, to be uploaded…>>

**Verification**

I/We hereby solemnly affirm and declare that the information given above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

Name –

GSTIN –

Address –

Place –

Date –

Signature of Authorised Signatory ".

66. In the principal rules, after the **FORM GST DRC-27**, the following shall be inserted with effect from the 01st day of April, 2027, namely: —

**"FORM GST DRC – 28**

*[See rule 86A(4)]*

Reference No. – Date……

…

To

GSTIN –

Name –

Address –

ARN of objection filed in **FORM GST DRC-27** –

ARN of in **FORM GST DRC 26** -

**Order in respect of application filed against restriction of debit from electronic credit ledger**

This has reference to your application under **FORM GST DRC-27** with reference no…….. dated …… furnishing details/information and documents in support of your application filed against order for restriction of debit from electronic credit ledger under FORM GST DRC-26 with reference no…….. dated ……

2. After considering the objection filed by you and granting you a reasonable opportunity of being heard, it is ordered as under: –

**Part A**

The application for objection furnished by you under **FORM GST DRC-27** is hereby allowed and debit of the electronic credit ledger is hereby restored with effect from ……

Or;

**Part B**

The application for objection furnished by you under **FORM GST DRC-2**7 has not been found to be in order for the following reasons:

<<text box……>>*

Therefore, the application filed by you under **FORM GST DRC-27** is hereby rejected and the restriction imposed vide order in **FORM GST DRC-26** with reference no…….. dated …… shall continue: –

Signature

[Name]

[Designation]

Copy to- .".

67. In the principal rules, in **FORM GST INV-01** with effect from 1st day of January, 2027, in the, -

(i) in the heading, for the words, brackets and figure "**Schema (Version 1.1)**", the words, brackets and figure "**Schema (Version 1.2)**";

(ii) in the row with serial number 1.0, in the entry under column with description "Sample Value of the Field", for the figure "1.1", the figure "1.2" shall be substituted;

(iii) in the row with serial number 1.2, -

(A) for the entry under the column with description "Sample Value of the Field", the following entry shall be substituted, namely, -

"B2B / B2C / SEZWP / SEZWOP / EXPWP / EXPWOP / DEXP / SEZWPA / SEZWPNA / RCMDOM / RCMIMP;

(B) for the entry under the column with description "Explanatory Notes", the following entry shall be substituted, namely, -

"This will be the code to identify type of supply.

B2B: *Business to Business*

B2C: *Business to Consumer*

SEZWP: *To SEZ with Payment*

SEZWOP: *To SEZ without Payment*

EXPWP: *Export with Payment*

EXPWOP: *Export without Payment*

DEXP: *Deemed Export*

SEZWPA: *To SEZ with Payment for Authorised Operations*

SEZWPNA: *To SEZ with Payment for Non-Authorised Operations*

RCMDOM: *Domestic supply from unregistered person under RCM*

RCMIMP: *Import of services"*.

N. ASHOK KUMAR,
Commissioner (Finance),
Government of Manipur.

**Note:** The principal rules were published in the Gazette of Manipur, Extraordinary, *vide* notification No. 5/10/2017-FD (TAX), dated the 22nd June, 2017, published *vide* number 109, dated the 28th June, 2017 and were last amended, *vide* notification No. 05/2025 – State Tax (Rules), dated 31st December, 2026, *vide* number 259, dated 6th January, 2026.

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