

Detailed guidelines on Core Amendments

Core Amendment Applications filed by new taxpayers assigned to CBEC are available to jurisdictional Range Superintendents for approval. As per Rule 19 of Central Goods and Services Tax Rules, following fields may be amended by the taxpayer under core amendments:

- Legal Name of Business
- Address of the principal place of business or any additional place(s) of business; or
- Addition, deletion or retirement of partners or directors, Karta, Managing Committee, Board of Trustees, Chief Executive Officer or equivalent, responsible for the day to day affairs of the business

If the taxpayer amends any data other than the above, such “non-core” amendment is auto-approved by the GSTN System. Only core amendment requests are routed to the proper officer for action within fifteen working days.

The steps to be followed for processing core amendment requests are as follows:

- After opening the GST application, the dashboard of the Range Superintendent will prominently indicate any “Amendment Applications” pending for approval.
- On the right side, various stages of the pending applications along with the numbers are reflected. On clicking any particular category, the list of tasks is displayed.
- The “Target date” within which the application is to be disposed is indicated. An alert (color code) indicates the priority on which the application pending for approval, needs to be taken up for processing.
- On click of the hyperlink of the ARN, the amended registration form is shown. The fields that have been amended are clearly highlighted in blue, while the original data is shown in grey. Officer can “flip” to old values or new values for comparison.
- In the case of addition/removal of “Additional Premises”, addition is displayed in Blue colour and removal is displayed in Red colour. It may be noted that no documents are uploaded for taxpayers for “Additional premises”.
- JRO can approve or raise query on the amendment application on his own accord, or seek a report from Range Inspector by use of “Delegate” button.

Approve:

- Click on Action to → Approve
- On Click of Approve → message box to record “Remarks of Approving Authority”. Click on “Approve” will approve the amendment.

Query:

- If RO decides to raise a query, then he can click on Raise query, which displays “List of Queries” window. The specific fields on which query is being raised may be selected.
- It is also mandatory to set time for “Personal hearing”. This has been made mandatory as the Act specifies that an amendment application cannot be rejected without opportunity for hearing. As there is no separate avenue to intimate PH except the REG-03 form, officer needs to indicate the date and time for PH when raising the query itself.