The Institute of Chartered Accountants of India

GST & Indirect Taxes Committee

GOODS & SERVICES TAX UPDATE-279

Corrigendum to CGST (Amendment) Rules 2026

The CBIC, vide G.S.R. 1001(E) dated 18th November, 2026 has issued Corrigendum to rectify various corrections to the Central Goods and Services Tax (Amendment) Rules, 2026, originally notified vide *Notification No.05/2026 G.S.R. 919 (E) dated 26th October,2026*.

The corrigendum primarily rectifies drafting errors, incorrect cross-references, numbering discrepancies and certain substantive wording in English text of the Amendment Rules. The major changes are highlighted below:

1. Revalidation of GST Refund Orders – FORM GST RFD-05 and RFD-06

The following provisos regarding revalidation of refund orders have been inserted after newly substituted sub-rule (4) of rule 92:

a) An order issued in FORM GST RFD-06 shall not require revalidation by the Proper Officer.

b) The payment order issued in FORM GST RFD-05 shall require revalidation where refund has not been disbursed within the same financial year in which the payment order was issued.

2. Rule 14B – Registration through Electronic Commerce Operators (ECOs)

a) In sub-rule (22) of rule 14B, relating to the requirement of appointing authorised "representative" in each State or Union territory, the expression "representative" has been replaced with the word "person".

b) The term "permission" has been replaced with the word "consent" in the provisions relating to the withdrawal of an e-commerce operator's authorisation for a registered person to supply goods through its declared warehouse, with consequential amendments to the provisions governing amendment or cancellation of registration.

c) The expression "keep and maintain" has been expanded to specify that a person registered under this rule is required to "keep and maintain the books of accounts and

records" at the principal place of business in the home State in respect of each registration obtained under this rule.

3. Rule 20 – Cancellation of registration on request of taxpayer

The wording relating to cancellation of registration by the Proper Officer has been rectified to clarify that the Proper Officer shall cancel the registration within 15 days from the date of receipt application under sub-rule (6) and issue an order, which shall be communicated electronically to the registered person in FORM GST REG-19.

4. Correction in Time Limit – Seven Working Days

The expression "seven days" used in FORM GST REG-17 has been corrected to "seven working days" as the time allowed to taxpayer to furnish the reply to the notice issued from the date of service of notice.

5. Correction in Declaration of Form RFD-01

The Declaration-A in FORM GST RFD-01 application has been corrected to clarify that the refund of ITC claimed shall include ITC availed on capital goods and shall not include:

a) ITC not available under Section 17(5), and

b) ITC availed on goods or services used for making "nil" rated or fully exempt supplies.

6. Other Drafting Corrections

The corrigendum also incorporates several consequential corrections, including:

a) Correction of numbering and sequence of clauses across various provisions and annexures.

b) Correction of spelling of "Aadhar" to "Aadhaar".

c) Expression "enrolment registration" has been corrected to "enrolment".

Readers can access all updated Notifications/Circulars on the Committee's website https://idtc.icai.org/ under the 'GST Statutes' section. To stay instantly connected with the latest in GST & other indirect taxes, join the Official WhatsApp Channel of the GST & Indirect Taxes Committee of ICAI at https://whatsapp.com/channel/0029VbC5pZYATRSrKi8c4s0r.

Chairman
GST & Indirect Taxes Committee

Vice-Chairman
GST & Indirect Taxes Committee

The GST Update is an endeavour of the GST & Indirect Taxes Committee of ICAI to apprise the readers with the amendments made in the GST law vide significant notifications, circulars etc. The Committee welcomes your feedback on the Update at gst@icai.in. Please visit the website of the Committee https://idtc.icai.org/index.php for previous GST Updates, updated GST Acts, Rules, Notifications and other knowledge resources on GST like publications, legal updates, newsletter etc. as also for the information on upcoming events on GST organised by the Committee.

Information published in the Update is taken from publicly available sources and is believed to be accurate. The GST &Indirect Taxes Committee of ICAI takes no responsibility of accuracy and reliability of information published in the Update. No part of this Update may be reproduced, stored in a retrieval system, or transmitted in any form or by any means – electronic, mechanical, photocopying, recording, or otherwise without the permission of GST & Indirect Taxes Committee of ICAI.

The Institute of Chartered Accountants of India, ICAI Bhawan, A-29, Sector 62, Noida (U.P.)-201301