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GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS

CORRIGENDA

New Delhi, the 18th November, 2026

G.S.R. ...(E). — In the English version of the Central Goods and Services Tax (Amendment) Rules, 2026, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 919(E), dated the 26th October, 2026, Issue No. 846, —

1. in page 113, –

(i) line 18, *for* "(d)", *read* "(a)";

(ii) line 20, *for* "(e)", *read* "(b)";

(iii) line 24, *for* "(f)", *read* "(c)";

(iv) line 55, *for* "Aadhar", *read* "Aadhaar";

2. in page 114, –

(i) line 24, *for* "shall keep and maintain", *read* "shall keep and maintain the books of accounts and records";

(ii) line 26, *for* "representative", *read* "person";

(iii) line 29, *for* "permission", *read* "consent";

(iv) line 32, *for* "permission", *read* "consent";

(v) line 35, *for* "permission", *read* "consent";

(vi) line 40, *for* "permission", *read* "consent";

(vii) line 51, *for* "proof", *read* "proof of";

3. in page 115, –

(i) line 42, *for* "(iii)", *read* "(i)";

(ii) line 44, *for* "(iv)", *read* "(ii)";

4. in page 116, –

(i) line 26, *for* "(c)", *read* "(a)";

(ii) line 30, *for* "(d)", *read* "(b)";

(iii) line 34, *for* "filed", *read* "file";

(iv) line 49,–

(a) *for* "(c)", *read* "(a)";

(b) *for* "territory tax", *read* "territory tax and";

(v) line 56, *for* "(d)" *read* "(b)";

5. in page 117, –

(i) line 7, *for* "(c)", *read* "(a)";

(ii) *for* lines 8 and 9, *read* "days from the date of receipt of the application under sub-rule (6) and issue an order, which shall be communicated electronically to";

(iii) line 11, *for* "(d)", *read* "(b)";

(iv) line 22, *for* “and the rejection”, *read* “and”;

(v) line 28, *for* “(c)”, *read* “(a)”;

(vi) line 30, *for* “(d)”, *read* “(b)”;

6. in page 118, –

(i) line 17, *for* “(3)”, *read* “(2)”;

(ii) line 22, *for* “(e)”, *read* “(a)”;

(iii) line 24, *for* “(f)”, *read* “(b)”;

(iv) line 26, *for* “(g)” *read* “(c)”;

(v) line 28, *for* “(h)”, *read* “(d)”;

(vi) line 44, *for* “revoking the”, *read* “revocation”;

(vii) line 50, *for* “(3)”, *read* “(2)”;

(viii) line 60, *for* “shall”, *read* “and”;

7. in page 120, –

(i) line 16, *for* “(c)”, *read* “(a)”;

(ii) line 17, *for* “(d)”, *read* “(b)”;

(iii) line 26, *for* “(c)”, *read* “(a)”;

(iv) line 28, *for* “(d)”, *read* “(b)”;

8. in page 122, after line 55, *insert* “Provided that the order issued in FORM GST RFD-06 shall not be required to be revalidated by the proper officer:

Provided further that the payment order in FORM GST RFD-05 shall be required to be revalidated where the refund has not been disbursed within the same financial year in which the said payment order was issued.”;

9. in page 123, –

(i) line 7, *for* “B.”, *read* “A.”;

(ii) line 11, *for* “C.”, *read* “B.”;

(iii) line 16, *for* “B.”, *read* “A.”;

(iv) line 20, *for* “C.”, *read* “B.”;

10. in page 125, line 52, *for* “B.”, *read* “A.”;

11.in page 126, line 3, *for* “C.”, *read* “B.”;

12. in page 128, –

(i) line 5, *for* “identify”, *read* “identity”;

(ii) line 11, *for* “enrolment registration”, *read* “enrolment”;

(iii) line 31, *for* “14.”, *read* “1.”;

(iv) line 32, *for* “15.”, *read* “2.”;

(v) line 33, *for* “16.”, *read* “3.”;

(vi) line 34, *for* “17.”, *read* “4.”;

(vii) line 35, *for* “18.”, *read* “5.”;

13. in page 129, –

(i) line 1, *for* “19.”, *read* “6.”;

(ii) line 2, *for* “20.”, *read* “7.”;

(iii) *for* line 5, *read* “Latest Property Tax receipt”;

(iv) *for* line 7, *read* “Municipal Khata copy”;

(v) *for* line 9, *read* “Property Identification copy”;

(vi) *for* line 11, *read* “Copy of latest Electricity Bill”;

(vii) *for* line 13, *read* “Copy of latest Water Bill”;

14. in page 130, –

(i) line 2, *for* “ii.”, *read* “i.”;

(ii) line 18, *for* “iii.”, *read* “i.”;

(iii) line 20, *for* “iv.”, *read* “ii.”;

(iv) line 27, *for* “iii.”, *read* “i.”;

(v) line 29, *for* “iv.”, *read* “ii.”;

15. in page131, in column 5, –

(i) line 4, *for* “ii.”, *read* “i.”;

(ii) line 14, *for* “iii.”, *read* “ii.”;

16. in page 132, in column 5, *for* lines 9 and10, *read* “Please upload”;

17. in page 133, in column 5, line 13, *for* “ii.”, *read* “i.”;

18. in page 134, in column 5, –

(i) line 2, *for* “iii.”, *read* “i.”;

(ii) line 5, *for* “iv.”, *read* “ii.”;

19. in page 139, –

(i) line 13, *for* “iv.” *read* “iii.”;

(ii) line 17, *for* “ii.” *read* “i.”;

(iii) line 19, *for* “iii.” *read* “ii.”;

(iv) line 26, *for* “iv.” *read* “iii.”;

(v) line 28, *for* “3.”, *read* “i.”;

(vi) line 29, *for* “4.”, *read* “ii.”;

(vii) line 34, *for* “iii.” *read* “i.”;

(viii) line 35, *for* “iv.” *read* “ii.”;

(ix) line 47, *for* “ii.” *read* “i.”;

20. in page 140, –

(i) line 2, *for* “iii.”, *read* “ii.”;

(ii) line 8, *for* “ii.”, *read* “i.”;

(iii) line 42, *for* “5.”, *read* “1.”;

(iv) *omit* line 45;

21. in page 141, –

(i) line 1, *for* “7.”, *read* “2.”;

(ii) line 4, *for* “8.”, *read* “3.”;

(iii) line 21, *for* “8.”, *read* “4.”;

(iv) line 24, *for* “9.”, *read* “5.”;

(v) line 25, *for* “10.”, *read* “6.”;

22. in page 142, –

(i) line 11, *for* “9.” *read* “7.”;

(ii) line 16, *for* "9." *read* "8.";

(iii) line 17, *for* "10." *read* "9.";

23. in page 143, –

(i) line 21, *for* "11." *read* "10.";

(ii) line 23, *for* "12." *read* "11.";

(iii) line 24, *for* "13." *read* "12.";

(iv) line 25, *for* "14.", *read* "13.";

(v) line 27, *for* "15.", *read* "14.";

(vi) line 28, *for* "16.", *read* "15.";

(vii) line 31, *for* "17.", *read* "16.";

(viii) line 33, *for* "18.", *read* "17.";

(ix) line 34, *for* "19.", *read* "18.";

24. in page 144, –

(i) line 29, *for* "(5)", *read* "(7)";

(ii) line 38, *for* "been obtained submitted", *read* "been submitted";

25. in page 146, –

(i) line 24, *for* "(iv) the", *read* "(iv) for the";

(ii) line 25, *for* "(v) the", *read* "(v) for the";

(iii) line 27, *for* "the words", *read* "for the words";

26. in page 148, –

(i) line 22, *for* "8.", *read* "1.";

(ii) line 23, *for* "9.", *read* "2.";

(iii) line 24, *for* "10.", *read* "3.";

(iv) line 25, *for* "11.", *read* "4.";

(v) line 26, *for* "12.", read "5.";

(vi) line 27, *for* "13.", *read* "6.";

(vii) line 30, *for* "14.", *read* "7.";

27. in page 149, line 8, *for* "seven days", *read* "seven working days";

28. in page 151, –

(i) line 22, *for* "iii.", *read* "i.";

(ii) line 25, *for* "iv.", *read* "ii.";

(iii) line 26, *for* "v.", *read* "i.";

(iv) line 29, *for* "vi.", *read* "ii.";

(v) line 31, *for* "vii.", *read* "iii.";

(vi) line 33, *for* "viii.", *read* "iv.";

(vii) line 35, *for* "9.I", *read* "I";

(viii) line 39, *for* "10.I", *read* "I";

29. in page 152, –

(i) line 9, *for* "10." *read* "1.";

(ii) line 10, *for* "11.", *read* "2.";

(iii) line 11, *for* "12.", *read* "3.";

(iv) line 16, *for* "13.", *read* "4.";

(v) line 17, *for* "14.", *read* "5.";

(vi) line 19, *for* "15.", *read* "6.";

(vii) line 20, *for* "Aadhar", *read* "Aadhaar";

(viii) line 22, *for* "16.", *read* "7.";

(ix) line 24, *for* "17.", *read* "8.";

(x) line 40, *for* "(20)", *read* "(25)";

30. in page 153, –

(i) line 19, *for* "has obtained", *read* "a. has obtained";

(ii) line 20, *for* "a.", *read* "b.";

(iii) line 21, *for* "b.", *read* "c.";

(iv) line 23, *for* "c.", *read* "d.";

(v) line 24, *for* "registration; or", *read* "registration.";

31. in page 155, –

(i) line 31, *for* "7.", *read* "1.";

(ii) line 34, *for* "8.", *read* "2.";

(iii) line 38, *for* "9.", *read* "3.";

(iv) line 41, *for* "10.", *read* "4.";

(v) line 46, *for* "11.", *read* "5.";

(vi) line 51, *for* "12.", *read* "6.";

32. in page 156, –

(i) line 31, *for* "permission", *read* "consent";

(ii) line 36, *for* "permission", *read* "consent";

(iii) line 44, *for* "3.", *read* "2.";

33. in page 159, in 8, against (d), –

(i) line 4, *for* "ii.", *read* "i.";

(ii) line 5, *for* "iii.", *read* "ii.";

(iii) line7, *for* "iv.", *read* "iii.";

(iv) line 8, *for* "v.", *read* "iv.";

34. in page 161, –

(i) line 3, *for* "include (1) ITC availed on capital goods and (2)", *read* "include";

(ii) *for* lines 5 and 6, *read* "I/We hereby declare that the refund of input tax credit claimed in the application does not include ITC not available under section 17(5) and ITC availed on goods or services used for making '*nil* ' rated or fully exempt supplies.";

35. in page 171, in Annexure-4, –

(i) line 3, *for* "8.", *read* "1.";

(ii) line 4, *for* "9.", *read* "2.";

(iii) line 5, *for* "10.", *read* "3.";

(iv) line 6, *for* "11.", *read* "4.";

(v) line 7, *for* "12." *read* "5.";

(vi) line 8, *for* "13.", *read* "6.";

(vii) line 9, *for* "14.", *read* "7.";

36. in page 173, –

(i) line 27, *for* "b.", *read* "a.";

(ii) line 28, *for* "c.", *read* "b.";

37. in page 174, line 1, *for* "d.", *read* "c.";

38. in page 175, –

(i) line 16, *for* "c.", *read* "d.";

(ii) line 31, *for* "c.", *read* "d.";

39. in page 179, line 34, *for* "collection", *read* "collected";

40. in page 182, *for* lines 29 and 30, *read "*June, 2017 and were last amended*, vide* notification No. 20/2025- Central Tax, dated the 31st December, 2025, *vide* number G.S.R 950(E), dated the 31st December, 2025.".

[F. No. CBIC-20001/1/2026-GST]

(Indrajit Panda)

Under Secretary