[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION(i)]

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

CORRIGENDA

New Delhi, the 25th 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 118,

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

(ii) after line 11, *insert* "(f) does not conduct any business from the declared place of business; or

(g) issues invoice or bill without supply of goods or services or both in violation of the provisions of the Act, or the rules made thereunder.".

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

Kriti Pandey

Under Secretary