

GST REGISTRATION: MANDATORY BANK ACCOUNT UPDATE AS PER RULE 10A



Advisory No.: GSTN Advisory no. 641

Date of Issue: December 05, 2025

1. The Update

The GST Network (GSTN) has implemented a new automated compliance feature. If a newly registered taxpayer fails to furnish their bank account details within the prescribed timeline, the system will now automatically suspend their GST registration.

2. The Rule (Rule 10A)

All new taxpayers (except specific exemptions) must furnish their bank account details:

- i. Within 30 days of the grant of registration; OR
- ii. Before filing details of outward supplies in GSTR-1 or IFF; (Whichever is earlier).

3. Consequence of Non-Compliance

- **Auto-Suspension:** If the 30-day deadline is missed, the system automatically suspends the registration.
- **View Order:** The suspension order can be viewed under: Services > User Services > View Notices and Orders.

4. How to Revoke the Suspension

- 1.Add Details:** File a non-core amendment to add the bank account (Services > Registration > Amendment of Registration - Non-Core Fields).
- 2.Auto-Drop:** Once details are updated, the cancellation proceedings will be automatically dropped by the system.
- 3.Manual Fallback:** If proceedings are not dropped immediately, use the "Initiate Drop Proceedings" button under View Notices and Orders.

5. Who is Exempt?

Providing bank details is not mandatory for:

- i. TDS & TCS deductors
- ii. Suo-moto registrations
- iii. NRTP (Non-Resident Taxable Persons)
- iv. OIDAR (Unless a Representative is appointed in India)

[Click on the page to access the GST update](#)

KNOWLEDGE DESK

~**Abutalib Syed**
(Knowledge Executive)

~**Jagdish Solanki**
(Partner)