



Feb 21st, 2026 GSTN has enabled a new online facility for eligible taxpayers to apply for withdrawal from the option availed under Rule 14A of the CGST Rules by filing Form GST REG-32 on the GST Portal. Who can apply Active Taxpayers who are registered under Rule 14A, may apply for OPT OUT in accordance with the provisions of the law. How to apply on the GST Portal After login, navigate to: Services -> Registration -> Application for Withdrawal from Rule 14A The link will be visible only if the taxpayer is registered under Rule 14A and is active. The field “Option for registration under Rule 14A” will be selected as “No” by default. ....