

- If the taxpayers failed to update their bank account details on the GST Portal, within specified period, post grant of registration, they were previously barred from filing an application for core amendment in their Registration details. There could be scenarios, such as, updating bank account details through a non-core amendment, which would fail if their name were to be updated in CBDT database post grant of registration.
- To handle such scenarios, filing of core amendment applications, pending bank account updation, has been enabled on the Portal for newly registered taxpayers.