



## Revocation of GST Registration Applications

Taxpayers can now file application for revocation of cancellation of registration, again, if previous revocation application is rejected. This is in pursuance of ROD Order no. 01/2020, dated 25.06.2020.

Relaxation for taxpayers for filing revocation application of cancellation of GST Registration by the officer under clause (b) or clause (c) of section 29(2) - Order No.01/2020

## Reason for issuing Order No. 01/2020 - Central Tax

A large number of registrations have been cancelled under section 29(2) of the CGST Act by the officers by serving notices as per section 169(1)(c) & 169(1)(d).

The period of **30 days** provided for application for revocation of cancellation order in section 30(1) and the period for filing appeal under section 107(1) and also the period of condoning the delay provided in section 107(4) has elapsed.

The registered persons whose registration have been cancelled under **clause (b) or clause (c) of section 29(2)** are unable to get their cancellation of registration revoked despite having fulfilled all the requirements for revocation of cancellation of registration.

The said Act being a new Act, these taxpayers could not apply for revocation of cancellation within the specified time period of thirty days from the date of service of the cancellation order, as a result whereof certain difficulties have arisen in giving effects to the provisions of section 30(1).

## Order No. 01/2020 - Central Tax

For the removal of difficulties, it is hereby clarified that **for the purpose of calculating the period of thirty days for filing application for revocation of cancellation of registration under section 30(1)** for those registered persons who were served notice under **clause (b) or clause (c) of section 29(2)** in the manner as provided in section 169(1)(c) & 169(1)(d) and where cancellation order was passed up to **12th June 2020**, the later of the following dates shall be considered:-

**a) Date of service of the said cancellation order; or**

**b) 31st August, 2020**

## Important Note

Taxpayers may please note that registration may be cancelled by the officer under any of the five clauses of Section 29(2) **but the above relaxation is only for two clauses i.e. clause (b) & clause (c).**

29(2) - The proper officer may cancel the registration of a person from such date, including any retrospective date, as he may deem fit, where,—

(a) a registered person has contravened such provisions of the Act or the rules made thereunder as may be prescribed; or

**(b) a person paying tax under section 10 has not furnished returns for three consecutive tax periods; or**

**(c) any registered person, other than a person specified in clause (b), has not furnished returns for a continuous period of six months; or**

(d) any person who has taken voluntary registration under sub-section (3) of section 25 has not commenced business within six months from the date of registration; or

(e) registration has been obtained by means of fraud, wilful misstatement or suppression of facts:

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