

Revocation of cancellation of registration

Any registered taxpayer whose registration is cancelled by the proper officer can apply for reversal of such cancellation of registration by applying **Form GST REG - 21** within 30 days of receiving the notice for the cancellation order.

In line with the above provisions, the Central Government, on the recommendations of the Council amended the rule 23(1) to provide the relief to taxpayers as follows;

As per Rule 23(1) of CGST Rules'2017, A registered person, whose registration is cancelled by the proper officer on his own motion, may submit an application for revocation of cancellation of registration, in **FORM GST REG-21**, to such proper officer, within a period of thirty days from the date of the service of the order of cancellation of registration *"or within such time period as extended by the Additional Commissioner or the Joint Commissioner or the Commissioner, as the case may be, in exercise of the powers provided under the proviso to sub-section (1) of section 30,"* at the common portal, either directly or through a Facilitation Centre notified by the Commissioner. **(As amended vide notification no. 15/2021 - CT dated 18.05.2021).**

In order to ensure uniformity in the implementation of the provisions of above rule across the field formations, till the time an independent functionality for extension of time limit for applying in **FORM GST REG-21**, the Central Government issued **Standard Operating Procedure (SOP) vide Circular No. 148/04/2021 - GST dated 18.05.2021** as follows;

Any registered person, whose registration is cancelled by the proper officer on his own motion, may apply to such officer in **FORM GST REG-21**, for revocation of cancellation of registration within 30 days from the date of service of the cancellation order.

In case the registered person applies for revocation of cancellation beyond 30 days, but within 90 days from the date of service of the cancellation order, the following procedure is specified for handling such cases;

- ✚ Where a person applies for revocation of cancellation of registration beyond a period of 30 days but within 90 days of such date, the said person may request, through letter or e-mail, for extension of time limit to apply for revocation of cancellation of registration to the proper officer by providing the grounds on which such extension is sought.
- ✚ The proper officer shall forward the request to the jurisdictional Joint/Additional Commissioner for decision on the request for extension of time limit.
- ✚ The Joint/Additional Commissioner may extend the time limit to apply for revocation of cancellation of registration. In case the request is accepted, the extension of the time limit shall be communicated to the proper officer.
- ✚ However, in case the concerned Joint/Additional Commissioner is not satisfied, an opportunity of personal hearing may be granted to the person before taking decision in the matter. In case of rejection of the request for the extension of time limit, the grounds for such rejection may be communicated to the person concerned, through the proper officer.

- ✚ On receipt of the decision of the Joint/Additional Commissioner, the proper officer shall process the application for revocation of cancellation of registration accordingly.
- ✚ The circular shall cease to have effect once the independent functionality for extension of time limit for applying in **FORM GST REG-21** is developed on the GSTN portal.

For detailed SOP Circular, refer the link <https://www.gstindia.biz/circular-short-title.php?id=czozOilyMzkiOw==>

Implication of the amended provisions:

- ✚ An application for revocation can be filed by a taxpayer in case of suo-moto cancellation of registration by the proper officer in **FORM REG-21**.
- ✚ Now after the amendment in Rule 23(1) and SOP circular dated 18.05.2021, the taxpayer whose registration is cancelled by the proper officer can apply for reversal of such cancellation of registration and application for revocation can be filed within 30 days from receipt of order or within such period as extended by Additional Commissioner or the Joint Commissioner or the Commissioner as the case may be.