केंद्रीय शुल्क के प्रधान आयुक्त का कार्यालय
OFFICE OF THE PRINCIPAL COMMISSIONER OF CENTRAL TAX
हैदराबाद जीएसटी आयुक्तालय
HYDERABAD GST COMMISSIONERATE
जीएसटी भवन, एल बी स्टेडियम रोड, बशीर बाग,
हैदराबाद-500 004
GST BHAVAN, L B STADIUM ROAD, BASHEERBAGH,
HYDERABAD-500004
Phone No.040-23241117 / 23240725 Fax No. 040-23299204
e-mail:cgst.hydcommr@gov.in

IS 15700 : 2005 Certified Commissionerate

C.No.IV/16/37/2021-CT(Tech) Date:22.09.2021

Trade Notice No. 05/2021-GST

Sub: Communication of CBIC Circular No. 158/14/2021-GST dt06.09.2021– Reg

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The copy of the subject Circular issued by the Central Board of Indirect Taxes and Customs, New Delhi as tabulated below is enclosed herewith for information, guidance and necessary action.

Sl No	Circular No./Date	Subject
1	158/14/2021-GST Dated 06.09.2021.	Clarification regarding extension of time limit to apply for revocation of cancellation of registration in view of Notification No. 34/2021 - Central Tax dated 29.08.2021.

2. Attention is drawn to all the taxpayers, trade associations and the concerned on the issue of Notification No. 34/2021-Central Tax dt 29.08.2021 by the Central Board of Indirect Taxes and Customs, New Delhi wherein it has been notified that for the registrations cancelled under Section 29(2)(b) and 29(2)(c) of the Central Goods and Service Act, 2017, the time limit for making an application of revocation under Section 30(1) of the said Act falling during the period 01.03.2020 to 31.08.2021 is extended up to 30.09.2021.

3. The Circular No. 158/14/2021-GST dated 06.09.2021 is issued for clarifying issues/instances relating to the extension of timelines for application for revocation of cancellation of registration.

4. All the Trade Associations are requested to bring the contents of the Trade Notice to all concerned.

Encl: As above.

Sanjay 22-09-21
(SANJAY MAHENDRU)
PRINCIPAL COMMISSIONER

Copy submitted to:

1. The Pr. Chief Commissioner of Customs, Central Tax, Central Excise and Service Tax, Hyderabad Zone.

Copy to:

1. The Federation of Telangana & Andhra Pradesh Chamber of Commerce and Industry, Federation House, 11-6-841, Red Hills, Hyderabad – 500004.
2. The Principal Commissioner/ Commissioner, Central Tax, Rangareddy, Medchal, Secunderabad, Audit-I/II, Hyderabad Customs commissionerates.
3. The Additional Commissioner, CCO, Hyderabad Zone, Hyderabad.
4. The Additional Commissioner of Central Tax, Hyderabad GST Commissionerate.
5. The Deputy/Assistant Commissioner, Abids, Ameerpet, Banjara Hills, Begum Bazaar, Charminar, Falaknuma, Himayat Nagar, Mehdipatnam.
6. Superintendent (Computers) for uploading on official website.
7. As per Distribution list.

DESPATCH
22/09/2021

File No. CBIC-20006/17/2021-GST

Government of India

Ministry of Finance

Department of Revenue

Central Board of Indirect Taxes and Customs

GST Policy Wing

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New Delhi, dated the 6th September, 2021

To,

The Principal Chief Commissioners / Chief Commissioners / Principal Commissioners / Commissioners of Central Tax (All)

The Principal Directors General / Directors General (All)

Madam/Sir,

Subject: Clarification regarding extension of time limit to apply for revocation of cancellation of registration in view of Notification No. 34/2021-Central Tax dated 29th August, 2021 - Reg.

Vide Circular No. 148/04/2021-GST, dated 18th May, 2021, detailed guidelines for implementation of the provision of extension of time limit to apply for revocation of cancellation of registration under section 30 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as "**the CGST Act / said Act**") and rule 23 of the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as "**the CGST Rules**") have been specified, till the time an independent functionality for extension of time limit for applying in **FORM GST REG-21** is developed on the GSTN portal. It may be noted that notification No.14/2021-Central Tax, dated 1st May, 2021, as amended, had, inter-alia, extended the date of filing of application for revocation of cancellation of registration till 30th June, 2021, where the due date of filing of application was falling between 15th April, 2021 to 29th June, 2021. Government has now issued notification No. 34/2021-Central Tax dated 29th August, 2021 (hereinafter referred to as "**the said notification**")

under section 168A of the said Act to extend the timelines for filing of application for revocation of cancellation of registration to 30th September, 2021, where the due date of filing of application for revocation of cancellation of registration falls between 1st March, 2020 to 31st August, 2021. This extension is applicable for those cases where registrations have been cancelled under clause (b) or clause (c) of sub-section (2) of section 29 of the said Act.

2. In order to ensure uniformity in the implementation of the said notification across field formations, the Board, in exercise of its powers conferred by section 168(1) of the said Act, hereby clarifies the issues relating to the extension of timelines for application for revocation of cancellation of registration as under:

3. Applications covered under the scope of the said notification

3.1. The said notification specifies that where the due date of filing of application for revocation of cancellation of registration falls between 1st March, 2020 to 31st August, 2021, the time limit for filing of application for revocation of cancellation of registration is extended to 30th September, 2021. Accordingly, it is clarified that the benefit of said notification is extended to all the cases where cancellation of registration has been done under clause (b) or clause (c) of sub-section (2) of section 29 of the CGST Ac, 2017 and where the due date of filing of application for revocation of cancellation of registration falls between 1st March, 2020 to 31st August, 2021. It is further clarified that the benefit of notification would be applicable in those cases also where the application for revocation of cancellation of registration is either pending with the proper officer or has already been rejected by the proper officer. It is further clarified that the benefit of notification would also be available in those cases which are pending with the appellate authority or which have been rejected by the appellate authority. In other words, the date for filing application for revocation of cancellation of registration in all cases, where registration has been cancelled under clause (b) or clause (c) of sub-section (2) of section 29 of CGST Act, 2017 and where the due date of filing of application for revocation of cancellation of registration falls between 1st March, 2020 to 31st August, 2021, is extended to 30th September, 2021, irrespective of the status of such applications. As explained in this para, the said notification would be applicable in the following manner:

(i) application for revocation of cancellation of registration has not been filed by the taxpayer-

In such cases, the applications for revocation can be filed upto the extended timelines as provided vide the said notification. Such cases also cover those instances where an appeal was filed against order of cancellation of registration and the appeal had been rejected.

(ii) application for revocation of cancellation of registration has already been filed and which are pending with the proper officer-

In such cases, the officer shall process the application for revocation considering the extended timelines as provided vide the said notification.

(iii) application for revocation of cancellation of registration was filed, but was rejected by the proper officer and taxpayer has not filed any appeal against the rejection -

In such cases, taxpayer may file a fresh application for revocation and the officer shall process the application for revocation considering the extended timelines as provided vide the said notification.

(iv) application for revocation of cancellation of registration was filed, the proper officer rejected the application and appeal against the rejection order is pending before appellate authority-

In such cases, appellate authorities shall take the cognizance of the said notification for extension of timelines while deciding the appeal.

(v) application for revocation of cancellation of registration was filed, the proper officer rejected the application and the appeal has been decided against the taxpayer-

In such cases, taxpayer may file a fresh application for revocation and the officer shall process the application for revocation considering the extended timelines as provided vide the said notification.

4. It may be recalled that, with effect from 01.01.2021, proviso to sub-section (1) of section 30 of the CGST Act has been inserted which provides for extension of time for filing application for revocation of cancellation of registration by 30 days by Additional/ Joint Commissioner and by another 30 days by the Commissioner. Doubts have been raised whether the said notification has extended the due date in respect of initial period of 30 days for filing the application (in cases

where registration has been cancelled under clause (b) or clause (c) of sub-section (2) of section 29 of CGST Act, 2017) under sub-section (1) of section 30 of the CGST Act or whether the due date of filing applications for revocation of registration can be extended further for the period of 60 days (30 + 30) by the Joint Commissioner/ Additional Commissioner/ Commissioner, as the case may be, beyond the extended date of 30.09.2021. It is clarified that:

(i) where the thirty days' time limit falls between 1st March, 2020 to 31st December, 2020, there is no provision available to extend the said time period of 30 days under section 30 of the CGST Act. For such cases, pursuant to the said notification, the time limit to apply for revocation of cancellation of registration stands extended up to 30th September, 2021 only; and

(ii) where the time period of thirty days since cancellation of registration has not lapsed as on 1st January, 2021 or where the registration has been cancelled on or after 1st January, 2021, the time limit for applying for revocation of cancellation of registration shall stand extended as follows:

(a) Where the time period of 90 days (initial 30 days and extension of 30 + 30 days) since cancellation of registration has elapsed by 31.08.2021, the time limit to apply for revocation of cancellation of registration stands extended upto 30th September 2021, without any further extension of time by Joint Commissioner/ Additional Commissioner/ Commissioner.

(b) Where the time period of 60 days (and not 90 days) since cancellation of registration has elapsed by 31.08.2021, the time limit to apply for revocation of cancellation of registration stands extended upto 30th September 2021, with the extension of timelines by another 30 days beyond 30.09.2021 by the Commissioner, on being satisfied, as per proviso to sub-section (1) of section 30 of the CGST Act

(c) Where the time period of 30 days (and not 60 days or 90 days) since cancellation of registration has elapsed by 31.08.2021, the time limit to apply for revocation of cancellation of registration stands extended upto 30th September 2021, with the extension of timelines by another 30 days beyond 30.09.2021 by the Joint/

Additional Commissioner and another 30 days by the Commissioner, on being satisfied, as per proviso to sub-section (1) of section 30 of the CGST Act.

5. It is requested that suitable trade notices may be issued to publicize the contents of this circular.

6. Difficulty, if any, in the implementation of the above circular may please be brought to the notice of the Board (gst-cbec@gov.in). Hindi version would follow.

(Sanjay Mangal)

Principal Commissioner