

राष्ट्र  
कर  
बाजार



सत्यमेव जयते

भारत सरकार  
वित्त मंत्रालय, राजस्व विभाग  
कार्यालय आयुक्त

केन्द्रीय वस्तु व सेवा कर एवं केन्द्रीय उत्पाद शुल्क आयुक्तालय, उदयपुर  
142-बी हिरण मगरी सेक्टर -11, उदयपुर (राजस्थान)

व्यापार सूचना सं. 02/2019

दिनांक.: 24.04.2019

NATION  
TAX  
MARKET  
GST

Dr. [Signature]  
System



Subject: Clarification regarding filing of application for revocation of cancellation of registration in terms of removal of difficulty order (RoD) number 05/2019-Central Tax dated 23.04.2019 -reg.

कृपया इस पत्र के साथ Commissioner (GST), Government of India, Ministry of Finance, Department of Revenue, CBIC, द्वारा जारी निम्नलिखित परिपत्र की प्रति संलग्न पावें :-

(-) Circular No. 99/18/2019-GST Dated 23.04.2019

सभी व्यापार संघ, व्यापार व उद्योग मण्डलों से निवेदन है कि उक्त पत्र की विषय सामग्री से अपने सभी सदस्यों को अवगत कराने की कृपा करें ।

संलग्न: उपरोक्तानुसार

- Sd/  
(के.सी.शर्मा)  
अपर आयुक्त

फा.सं.V(GST)30/Tech/Trade Notice/UDR/11/18

3359

दिनांक 25/4/2019

डाक सूची के अनुसार प्रति सभी को प्रेषित है ।

[Signature]  
सहायक आयुक्त (तक.)

डाक सूची-निम्नानुसार प्रति सभी को प्रेषित है :-

1. मुख्य आयुक्त, (जे.जेड.), केन्द्रीय वस्तु एवं सेवाकर, जयपुर जो, जयपुर।
2. आयुक्त, केन्द्रीय वस्तु एवं सेवाकर, जयपुर/जोधपुर/अलवर।
3. आयुक्त, केन्द्रीय वस्तु एवं सेवाकर अंकेक्षण, जयपुर/जोधपुर।
4. आयुक्त, सीमा शुल्क, जयपुर।
5. आयुक्त (अपील्स), केन्द्रीय वस्तु एवं सेवाकर, जयपुर/जोधपुर।
6. वेब मास्टर/अपर आयुक्त, केन्द्रीय वस्तु एवं सेवाकर आयुक्तालय, जयपुर, विभागीय वेबसाइट पर अपलोड करने हेतु।
7. उप/सहायक आयुक्त, केन्द्रीय वस्तु एवं सेवाकर संभाग, (A/B/C/D/E/F/G/H/I) उदयपुर/कांकरोली/भीलवाडा/चित्तोरगढ़/कोटा
8. उप/सहायक आयुक्त (कर अपवंचना/का. एवं.सत./अंकेक्षण/विधि/पुनरवलोकन/तक./न्याय-निर्णय)उदयपुर
9. श्री वी.वी.नंदावत उदयपुर चैम्बर ऑफ़ कॉमर्स एंड इंडस्ट्रीज ,एमआईए, उदयपुर।
10. श्री मुकेश मोदी, उदयपुर मार्बल प्रोसेसर एसोसिएशन, मार्बल भवन, चित्रकूट नगर, भुवाना, उदयपुर।
11. श्री मनोज माथुर एसोसिएशन ऑफ़ स्माल इंडस्ट्रीज कोटा पुरुषार्थी भवन, रोड न. 5ए, इन्द्रप्रस्थ औद्योगिक क्षेत्र,कोटा।
12. श्री अनिल अग्रवाल, सदस्य एसोसिएशन ऑफ़ स्माल इंडस्ट्रीज कोटा पुरुषार्थी भवन, रोड न. 5ए, इन्द्रप्रस्थ औद्योगिक क्षेत्र,कोटा
13. श्री जे.पी. बाबेल, मेवाड़ चैम्बर ऑफ़ कॉमर्स एंड इंडस्ट्रीज, भीलवाडा, मेवाड़ चैम्बर भवन, नागोरी गार्डन, भीलवाडा
14. गार्ड फाइल

Circular No. 99/18/2019-GST

F. No. CBEC – 20/16/04/2018 – GST  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Indirect Taxes and Customs  
GST Policy Wing  
\*\*\*\*

New Delhi, Dated the 23<sup>rd</sup> April 2019

To,

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

The Principal Director Generals / Director Generals (All)

Madam/Sir,

**Subject: Clarification regarding filing of application for revocation of cancellation of registration in terms of Removal of Difficulty Order (RoD) number 05/2019-Central Tax dated 23.04.2019 – Reg.**

Registration of several persons was cancelled under sub-section (2) of section 29 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as "the said Act") due to non-furnishing of returns in **FORM GSTR-3B** or **FORM GSTR-4**. Sub-section (2) of section 29 of the said Act empowers the proper officer to cancel the registration, including from a retrospective date. Thus registration have been cancelled either from the date of order of cancellation of registration or from a retrospective date.

2. Representations have been received that large number of persons whose registration were cancelled could not apply for revocation of the said cancellation of registration within the period of 30 days as provided in sub-section (1) of section 30 of the said Act. Accordingly, a Removal of Difficulty Order (RoD) number 05/2019-Central Tax dated the 23<sup>rd</sup> April, 2019 has been issued wherein persons whose registrations have been cancelled under sub-section (2) of section 29 of the said Act after they were served notice in the manner provided in section clause (c) and clause (d) of sub-section (1) of section 169 of the said Act and who could not reply to the said notice and for whom cancellation order has been passed up to 31<sup>st</sup> March, 2019, have been given one time opportunity to apply for revocation of cancellation of registration on or before the 22<sup>nd</sup> July, 2019. Further, vide notification No. 20/2019-Central Tax, dated the 23<sup>rd</sup> April, 2019, two provisos have been inserted in sub-rule (1) of rule 23 of the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as

“the said Rules”). In the light of these changes and in order to ensure uniformity in the implementation of the provisions of the law, the Board, in exercise of its powers conferred by section 168 (1) of the said Act, hereby clarifies the issues relating to the procedure for filing of application for revocation of cancellation of registration.

3. First proviso to sub-rule (1) of rule 23 of the said Rules provides that if the registration has been cancelled on account of failure of the registered person to furnish returns, no application for revocation of cancellation of registration shall be filed, unless such returns are furnished and any amount in terms of such returns is paid. Thus, where the registration has been cancelled with effect from the date of order of cancellation of registration, all returns due till the date of such cancellation are required to be furnished before the application for revocation can be filed. Further, in such cases, in terms of the second proviso to sub-rule (1) of rule 23 of the said Rules, all returns required to be furnished in respect of the period from the date of order of cancellation till the date of order of revocation of cancellation of registration have to be furnished within a period of thirty days from the date of the order of revocation.
4. Where the registration has been cancelled with retrospective effect, the common portal does not allow furnishing of returns after the effective date of cancellation. In such cases it was not possible to file the application for revocation of cancellation of registration. Therefore, a third proviso was added to sub-rule (1) of rule 23 of the said Rules enabling filing of application for revocation of cancellation of registration, subject to the condition that all returns relating to the period from the effective date of cancellation of registration till the date of order of revocation of cancellation of registration shall be filed within a period of thirty days from the date of order of such revocation of cancellation of registration.
5. The above provisions are explained, by way of an Illustration in Annexure, for better clarity.
6. It is requested that suitable trade notices may be issued to publicize the contents of this circular.
7. Difficulty, if any, in the implementation of this circular may be brought to the notice of the Board immediately. Hindi version follows.

(Upender Gupta)  
Principal Commissioner (GST)

## Annexure

Return not furnished from	Date of order of cancellation of registration	Cancellation of registration effective from	Date of filing of application for revocation of cancellation of registration as per RoD (to be filed on or before the 22 <sup>nd</sup> July, 2019)	Returns to be furnished before filing the application for revocation of cancellation of registration	Date of order of revocation of cancellation of registration	Date of furnishing returns for period b/w date of order of cancellation of registration and date of revocation of cancellation of registration (to be filed within thirty days from the date of order of revocation of cancellation of registration)	Returns to be furnished within thirty days from date of order of revocation of cancellation of registration
July, 18	01 <sup>st</sup> March, 19	01 <sup>st</sup> March, 19	30 <sup>th</sup> May, 19	Returns due till 01 <sup>st</sup> March, 19 (i.e. July, 18 to January, 19)	01 <sup>st</sup> June, 19	01 <sup>st</sup> July, 19	Returns due till 01 <sup>st</sup> June, 19 (i.e. February, 19 to April, 19)
July, 18	22 <sup>nd</sup> March, 19	22 <sup>nd</sup> March, 19	20 <sup>th</sup> June, 19	Returns due till 22 <sup>nd</sup> March, 19 (i.e. July, 18 to February, 19)	22 <sup>nd</sup> June, 19	22 <sup>nd</sup> July, 19	Returns due till 21 <sup>st</sup> June, 19 (i.e. March, 19 to May, 19)
July, 18	01 <sup>st</sup> March, 19	01 <sup>st</sup> July, 18	30 <sup>th</sup> May, 19	NA	01 <sup>st</sup> June, 19	01 <sup>st</sup> July, 19	Returns due till 01 <sup>st</sup> June, 19 (i.e. July, 18 to April, 19)