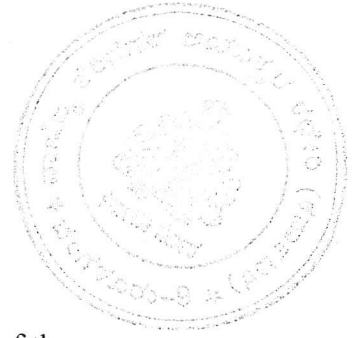




**Government of Karnataka
(Commissioner of Commercial Taxes)**



No. /DCCT(E-G)/CR-07/2022-23

Office of the
Commissioner of Commercial Taxes,
Vanijya therige Karyalaya-1,
Gandhinagar, Bengaluru- 560009.
Date: 02.06.2022.

Commissioner of Commercial Taxes Circular GST NO 01 2022-23

**Sub: Revocation of cancelled GSTIN beyond 90 days by LGSTO'S/SGSTO'S
based on Appeal order / High Court orders - Regarding,**

As per Section 29(2)(c), the proper officer may cancel the registration of a person from such date, including any retrospective date, as he may deem fit, where any registered person has not furnished returns for a continuous period of six months. A taxpayer whose registration is cancelled by the proper officer can apply for reversal of such cancellation of GST registration by applying Form GST REG-21.

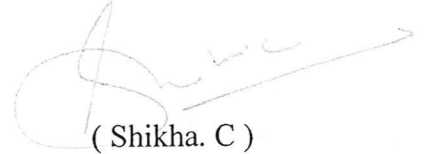
2. This application is required to be filed within 30 days of receiving the notice for the cancellation of GST registration; this was extended till 90 days on certain conditions. Some of the tax payers did not apply for revocation of cancelled GSTIN beyond 90 days, as the result of which the common portal did not allow filing Revocation application. Hence, in such cases, the taxpayers have to approach the appellate authorities or the high courts for the redressal of the issue.

3. In order to revoke the cancelled registration after 90 days, which was allowed by the concerned appellate authority or the High Court, there was no electronic module in place to revoke such cancelled registration.

4. Now a module has been developed and tested in order to revoke cancelled GSTIN beyond 90 days. With the help of the module - Revocation after Appeal / Court Orders, LGSTO's/SGSTO's can revoke cancelled GSTINs of the Tax payers who have not applied for Revocation beyond 90 days and preferred the appeal.

5. The path for revocation of cancellation at GST Pro is Registration Request> Approve Revocation Request> Revocation after Appeal/High Court Order. To enable the revocation, the proper officer has to select the GSTIN and upload the pdf copy of the Appeal order or High Court order along with the Revocation Proceedings drawn to revoke the cancelled GSTIN. All the actions have to be done with the Digital Signature Certificate of the Officer.

6. If any grievances in this module, officers are directed to raise a grievance on the GST Pro and can contact the e Governance section of this office.



(Shikha. C)
Commissioner of Commercial Taxes(K)
Bengaluru

Commissioner of Commercial Taxes
Karnataka, Bangalore.

TO

All the officers in the State.