



Lawgics

By Nidhi, Advocate



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Section 30 of CGST Act, 2017

30. Revocation of cancellation of registration.

(1) Subject to such conditions as may be prescribed, any registered person, whose registration is cancelled by the proper officer on his own motion, may apply to such officer for revocation of cancellation of the registration in the prescribed manner within thirty days from the date of service of the cancellation order.

Provided that such period may, on sufficient cause being shown, and for reasons to be recorded in writing, be extended-

(a) by the Additional Commissioner or the Joint Commissioner, as the case may be, for a period not exceeding thirty days;

(b) by the Commissioner, for a further period not exceeding thirty days, beyond the period specified in clause (a).

(2) The proper officer may, in such manner and within such period as may be prescribed, by order, either revoke cancellation of the registration or reject the application:

Provided that the application for revocation of cancellation of registration shall not be rejected unless the applicant has been given an opportunity of being heard.

(3) The revocation of cancellation of registration under State Goods and Services Tax Act or Union Territory Goods and Services Tax Act. as the case may be, shall be deemed to be a revocation of cancellation of registration under this Act.

Relevant Rule	Subject	Relevant Forms
Rule 23	Revocation of cancellation of registration	REG-05, REG-21, REG-22, REG-23, REG-24

Our Interpretation

Section 30(1)	<p><u>When to apply for Revocation</u></p> <p>Any registered person, whose RC is cancelled by the proper officer on his own motion i.e., Sou moto cancellation by the department, may apply to the same proper officer for Revocation of his RC cancellation within 30 days from the date of service of the cancellation order.</p> <p>It has been provided that such period of 30 days, on sufficient cause being shown be extended by the Additional Commissioner or the Joint Commissioner for next 30 days or by a commissioner for a further period of 30 days. Therefore, Application for Revocation of cancellation of RC cannot be applied beyond 90 days, even if the sufficient cause for delay exists.</p>
Section 30(2)	<p><u>Action by proper officer on revocation application</u></p> <p>The proper officer may either revoke the RC cancellation or reject the revocation application but rejection cannot be done without giving an opportunity of being heard to the applicant.</p>
Section 30(3)	<p><u>Revocation under one act means in another act also</u></p> <p>Revocation of RC Cancellation under State Act i.e., SGST/UTGST Act shall mean deemed Revocation under Central Act i.e., CGST Act and vice versa.</p>
Rule 23	<p><u>Revocation of cancellation of registration.</u></p> <p>(1) A registered person, whose registration is cancelled by the proper officer on his own motion 3subject to the provisions of rule 10B, may submit an application for revocation of cancellation of registration, in FORM GST</p>

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:

Provided that no application for revocation shall be filed, if the registration has been cancelled for the failure of the registered person to furnish returns, unless such returns are furnished and any amount due as tax, in terms of such returns, has been paid along with any amount payable towards interest, penalty and late fee in respect of the said returns.

Provided further that all returns due for the period from the date of the order of cancellation of registration till the date of the order of revocation of cancellation of registration shall be furnished by the said person within a period of thirty days from the date of order of revocation of cancellation of registration:

Provided also that where the registration has been cancelled with retrospective effect, the registered person shall furnish all returns relating to period from the effective date of cancellation of registration till the date of order of revocation of cancellation of registration within a period of thirty days from the date of order of revocation of cancellation of registration.

(2)

- (a) Where the proper officer is satisfied, for reasons to be recorded in writing, that there are sufficient grounds for revocation of cancellation of registration, he shall revoke the cancellation of registration by an order in FORM GST REG-22 within a period of thirty days from the date of the receipt of the application and communicate the same to the applicant.
- (b) The proper officer may, for reasons to be recorded in writing, under circumstances other than those specified in clause (a), by an order in FORM GST REG-05, reject the application for revocation of cancellation of registration and communicate the same to the applicant.

(3) The proper officer shall, before passing the order referred to in clause (b) of sub-rule (2), issue a notice in FORM GST REG-23 requiring the applicant to show cause as to why the application submitted for revocation under sub-rule (1) should not be rejected and the applicant shall furnish the reply within a period of seven working days from the date of the service of the notice in FORM GST REG-24.

(4) Upon receipt of the information or clarification in FORM GST REG-24, the proper officer shall proceed to dispose of the application in the manner specified in sub-rule (2) within a period of thirty days from the date of the receipt of such information or clarification from the applicant.

Rule 23

Revocation procedure

- (1) This process starts with filing an application in REG-21 electronically within 30 days from the date of the service of the order of cancellation of registration or within the time period as extended by Additional Commissioner or the Joint Commissioner or the Commissioner, specifically giving the reason for Revocation. For filing of an application for revocation of RC cancellation in REG-21, Aadhar Authentication as per Rule 10B is mandatory. In case RC is cancelled for non-filing of returns, then REG-21 needs to be filed **after** filing all due returns with tax, interest, late fee as applicable.
- (2) The proper officer shall verify the application and approve the revocation in REG-22 within 30 days of receipt of such application.
- (3) If proper officer is not satisfied with the contents of application, then he shall issue a show cause notice in REG-23 as to why the revocation application should not be rejected.
- (4) The applicant shall reply in REG-24 within 7 working days from the date of the service of the notice justifying the facts.
- (5) If the proper officer is satisfied with the reply, then he shall pass the order of revocation in REG-22 and if he is not satisfied, then he may reject the application in REG-05.

Important Point to Remember:

- Further due returns from the cancellation date till revocation date must be furnished within 30 days from the date of revocation.
- In case of cancellation from retrospective date, the pending due returns from the effective date of cancellation of registration till the date of order of revocation must be filed within 30 days from the date of revocation.