

#GTTaxUpdate

CBIC issues Standard Operating Procedure for extension of time limit to apply for revocation of cancellation of registration

The Central Board of Indirect Taxes and Customs (CBIC) had notified amendment in the provision pertaining to revocation of cancellation of registration. The amended provision provides for extension of time limit for applying for revocation of cancellation of registration on sufficient cause being shown and for reasons to be recorded in writing by the Additional or Joint Commissioner, for a period not exceeding 30 days and by the Commissioner, for a further period not exceeding 30 days.

In this regard, till the time an independent functionality for extension of time limit for applying in Form GST REG-21 is developed on the GSTN portal, the CBIC has provided following guidelines for implementation of the extension provision.

Key guidelines issued

- **Request for extension to be filed through letter or email:** Where a person applies for revocation of cancellation of registration beyond a period of 30 days or 60 days from the date of service of the order of cancellation of registration but within 60 days or 90 days of such date respectively, the said person may request, through letter or email, 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.

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- **Extension to be granted based on sufficient cause:** The Joint/Additional Commissioner, on examination of the request filed for extension of time limit for revocation of cancellation of registration and on sufficient cause being shown and for reasons to be recorded in writing, may extend the time limit to apply for revocation of cancellation of registration.
- **Personal hearing:** In case the concerned Joint/Additional Commissioner, is not satisfied with the grounds on which such extension is sought, an opportunity of personal hearing may be granted to the person before taking decision in the matter.
- **Rejection of request:** 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.
- **Process application:** On receipt of the decision of the Joint/Additional Commissioner on request for extension of time limit for applying for revocation of cancellation of registration, the proper officer shall process the application for revocation of cancellation of registration according to the law and procedure laid down in this regard.

The above guidelines 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.