

TAX INFO

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Latest update on GST Law: Information regarding **Clarification in respect of filing Revocation Application against cancellation of RC under GST** based on the implementation of functionality on the portal w.e.f. 06.08.2020.

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As COVID-19 continues to spread across the world, the registered GST holders across the country are facing problems in fulfilling their GST compliances. So, CBIC through Removal of Difficulty Order No. 01/2020-Central Tax dated 25.06.2020 seeks to extend the time limit for filing an application for revocation of cancellation of registration for specified taxpayers who were served notice for cancellation or where cancellation order has been passed upto 12.06.2020, such taxpayers can file Revocation application on portal latest by 31.08.2020.

However, GSTN hasn't started the process on the common portal till 05.08.2020. But with effect from 06.08.2020 the functionality to file application for revocation has been implemented.

Now, aggrieved taxpayers can file application for revocation of cancellation of registration. Also, those taxpayers who have filed Appeal against rejection of the Revocation Application and the decision is still pending, they may also file the Revocation of Cancellation once again.

Steps to file Revocation Application are:

1. Login to GST Portal using Username and Password
2. Go to Services Tab.
3. Click on Registration
4. Select Application for Revocation to file the application for Revocation of Application.

Conclusion:

The department has removed the restriction on re-applying for the revocation of the application earlier cancelled. Now we can file the application for revocation of cancellation of registration once again.

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