

Functionality for Restoration of Cancelled GST Registration based on Appellate order

	<p>OFFICE OF THE PRINCIPAL ADDITIONAL DIRECTOR GENERAL OF SYSTEMS & DATA MANAGEMENT</p> <p>प्रणालीएवंआंकड़ाप्रबंधनप्रधाननिदेशालयकेप्रमुखअतिरिक्तमहानिदेशककाकार्यालय GST & CENTRAL EXCISE, GST BHAVAN, जीएसटी और केंद्रीय उत्पाद शुल्क, जीएसटी भवन NO. 26/1, MAHATHMA GANDHI ROAD, NUNGAMBAKKAM, CHENNAI -34 26/1 महात्मा गाँधी रोड, नुगंबक्कम, चेन्नई-34 Tel. Ph: 044-28331101 Fax:044-28331104 e-mail: dgschennai@icegate.gov.in</p>
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Date: 23.03.2022

Registration Advisory No. 07/2022

Sub: Introduction of Restoration of Cancelled Registration based on Appellate order -
reg.

Communications have been received from field formations about passing judicial / appeal orders against cancellation orders, passed suo motu by the Range officers u/s 29 of the CGST Act, 2017. It has also come to notice that taxpayers in certain cases, had obtained orders from High Courts / appellate authorities to restore registrations cancelled on their own request. Since the functionality to implement the orders online was not ready, a temporary mechanism to restore cancelled registrations was created in the back-end and an advisory vide e-mail dated 16th June '2021 (copy enclosed), was issued in this regard.

2. Now, a functionality in the name of '**Restoration of Cancelled Registration**' has been developed and deployed w.e.f. 23.03.2022, to facilitate the jurisdictional Range officers to restore the registrations in pursuance of judicial / appellate orders.
3. This functionality would cover both the cancellations viz.. ordered suo motu by Range officers against which appeal orders were obtained without applying for revocation through form REG-21, and cancelled on the request from the taxpayers. A step by step guide along with indicative screens is annexed herewith (**Annexure 'A'**) for guidance of the officers using the functionality.
4. Necessary permission to operate this functionality is being enabled for the Jurisdictional Range Officers.
5. As per the contractual obligations, the vendor (Wipro) is required to rectify the defects/ errors/ bugs noticed, if any, in the functionality within 30 days of its deployment to production. It is, therefore, requested that this advisory may be circulated among all the concerned officers for their guidance, and issues, if any, in performance of the functionality may immediately be reported to cbicmitra.helpdesk@icegate.gov.in for necessary resolution. Copy of the communication with ticket details may also be forwarded to this office at dgschennai@icegate.gov.in for further follow up.

(K.V.S. Singh)
Pr. Additional Director General

Encl: As above.

To,

1. All the Pr. Chief Commissioners/Chief Commissioners of GST Zones.
2. The Pr. DG/DG, DGGI/DGGST/DG(Audit)/DG(TPS).
3. The Commissioner, GST (Policy Wing).
4. All the Pr. Commissioners/Commissioners of GST.
5. The Pr. ADGs/ADGs of Systems, New Delhi/ Bengaluru / Kolkata.

Copy submitted to.

The Pr. Director General, Systems & Data Management, New Delhi for information pl.

OFFICE OF THE PRINCIPAL ADDITIONAL DIRECTOR GENERAL OF SYSTEMS &
DATA MANAGEMENT '
GST & CENTRAL EXCISE, GST BHAVAN,

No. 26/1 MAHATHMA GANDHI ROAD, NUNGAMBAKKAM, CHENNAI -34
Tel. Ph: 044-28331101 Fax:044-28331104
e-mail:

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