

## OFFICE OF THE PRINCIPAL ADDITIONAL DIRECTOR GENERAL OF SYSTEMS & DATA MANAGEMENT

प्रणालीएवंआंकड्राप्रबंधनप्रधाननिदेशालयकेप्रमुखअतिरिक्तमहानिदेशककाकार्यालय

## GST & CENTRAL EXCISE, GST BHAVAN,

जीएसटी और केंद्रीय उत्पाद शुल्क, जीएसटी भवन

NO. 26/1, MAHATHMA GANDHI ROAD, NUNGAMBAKKAM, CHENNAI -34

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Registration Advisory No. 09/2022

## Sub: -Processing of application for Cancellation of OIDAR registration - reg

Functionality to process application for cancellation of registration by OIDAR taxpayers is developed and deployed in production, w.e.f. 08.04.2022. These applications shall be processed by the jurisdictional Range Superintendents under OIDAR Division of Bangalore West Commissionerate.

- 2. Processing of application for cancellation of registration by OIDAR taxpayers is similar to that applicable for Normal taxpayers. A step by step guide along with the indicative screens is attached in the Annexure to this advisory for guidance of the officers using the functionality.
- 3. Rule 22(3) of CGST Rules 2017, requires the Proper Officer to pass the order within a period of 30 days from the date of receipt of the application or within 30 days from the date of receipt of reply to the show cause notice, as the case may be. ACES GST system is designed accordingly, and it does not support raising query after expiry of the initial 30 days or rejection of the application after expiry of 30 days from the date of response to query. Therefore, the jurisdictional officers may be sensitized to act upon the applications in time to avoid errors due to aforesaid validations.
- 3. As per the contractual obligations, the vendor (Wipro) is required to rectify defects/errors/bugs, noticed if any, in the functionality within 30 days of its deployment to production. It is requested that this advisory may be circulated among the jurisdictional officers of OIDAR Range for their guidance, and issues, if any, in the 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.

(S.K. Vimalanathan)

Pr. Additional Director General

To,

- 1. All the Pr. Chief Commissioners/Chief Commissioners of GST Zones.
- 2. The Commissioner, Bengaluru West Commissionerate.
- 3. The Pr. DG/DG, DGGI/DGGST/DG(Audit)/DG(TPS).
- 4. The Commissioner, GST (Policy Wing).
- 5. All the Pr. Commissioners/Commissioners of GST.
- 6. 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.