



OFFICE OF THE PRINCIPAL ADDITIONAL DIRECTOR GENERAL OF SYSTEMS & DATA MANAGEMENT
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Sub: -Online implementation of condonation of delay in filing revocation applications- reg

Kind attention is invited to section 30 of the Central Goods and Services Tax Act, 2017 dealing with revocation of cancellation of registration ordered under section 29(2) of the act. The act initially provided for filing of a revocation application within a period of 30 days from the date of service of cancellation order passed by the jurisdictional Range Officer. These provisions were amended wef 01.01.2021 vide notification No. 92/2020-Central Tax, dated 22.12.2020.

2. 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:

- (a) the Additional or Joint Commissioner, as the case may be, for a period not exceeding thirty days;
- (b) the Commissioner, for a further period not exceeding thirty days, beyond the period specified in clause (a) above

3. Above changes have been implemented online by GSTN and the same needs to be integrated with CBIC system to facilitate flow of revocation applications to the authorities competent to decide the condonation of delay. A workshop was conducted by this office on 28th January 2022 with officers from field formations to finalise the workflow. This office is working to implement the functionality online and it is expected to take a couple of months from now.

4. Since GSTN has already implemented the change, there is an urgency to integrate the same by CBIC as the approval of revocation applications, filed after expiry of 30 days of cancellation, is failing integration with GSTN, leading to continuance of the registration in cancelled state. To address the issue on an immediate basis, a workaround has been implemented by the backend team. Present workflow implemented by GSTN has two stages of approval- one for the condonation of delay by the competent authority and the other for decision on the application by the proper officer. Accordingly, as per the workaround, proper officer (Div AC/DC) has to pass the order in two stages as under:

- a) ARNs would be assigned to the proper officer and he would be required to approve them in the first stage. This approval is in lieu of order on condonation of delay and therefore the officer should avoid raising any query at this stage. Upon approval of the application, the

task would disappear from the officer's dashboard. Since this approval is only in lieu of the condonation, the registration status would continue to remain cancelled in GST portal;

b) Such tasks would be reprocessed by the backend and would be pushed to the proper officer's dashboard again for processing. At this stage, he can either approve it or raise query based on merit and deal with the application further as per the present procedure.

5. This is an interim arrangement only for applications filed after expiry of initial 30 days and would be followed until the regular facility is put in place."

S.K. Vimalanathan
17/3/22

(S.K. Vimalanathan)
Pr. Additional Director General

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.

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