

# **GOODS & SERVICES TAX / IDT UPDATE - 123**

## **Guidelines regarding cancellation of registration**

The CBIC has issued guidelines to its officers for cancellation of registration under rule 22(3) of the CGST Rules, 2017. It has been instructed that since the legal provision stipulates passing of order in respect of the application of cancellation of registration within 30 days of the date of the application, and also as it has already been clarified vide *Circular No. 69/43/2018-GST dated 26.10.2018* that cancellation of registration has no effect on the liability of the taxpayer for any acts of commission/omission committed before or after the date of cancellation, the proper officer should act as per prescribed legal process within the stipulated time in order to avoid any delay.

All the Principal Chief Commissioners / Chief Commissioners of Central Tax have been requested to suitably instruct all the officers under their jurisdiction to scrupulously follow the due process as envisaged in the law in time bound manner and issue the requisite order in respect of all such applications within a period of 30 days from the date of the application.

*[CBEC-20/16/34/2019-GST/802 dated May 24, 2021]*

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