

Office of the
Commissioner of State Tax,
Maharashtra State, 8th Floor,
GST Bhavan, Mazgaon,
Mumbai-400 010.

TRADE CIRCULAR

No. JC (HQ)-1/GST/2021/ADM-8 dated **15 June**, 2021.

Trade Circular No. || T of 2021.

To,

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Subject: Standard Operating Procedure (SOP) for implementation of the provision of extension of time limit to apply for revocation of cancellation of registration under section 30 of the MGST Act, 2017 and rule 23 of the MGST Rules, 2017 – reg.

Ref: Circular No. 148/04/2021-GST dated the 18th May, 2021 issued by the CBIC

As you are aware *vide* Maharashtra Goods and Services Tax (Second Amendment) Act, 2020, section 30 of the Maharashtra Goods and Services Tax Act, 2017 (hereinafter referred to as “the Act”) was amended and the same has been notified with effect from 01.01.2021 *vide* notification No. 92/2020- State Tax, dated 4.1.2021. 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

Consequently, changes have also been made in rule 23 and **FORM GST REG-21** of the Maharashtra Goods and Services Tax Rules, 2017 (hereinafter referred to as the “MGST Rules”) *vide* notification No.15/2021- State Tax, dated 24.05.2021.

2. In order to ensure uniformity in the implementation of the provisions of above rule across the field formations, till the time an independent functionality for extension of time limit for applying in **FORM GST REG-21** is developed on the GSTN portal, as the Commissioner of State Tax in exercise of the powers conferred by section 168 (1) of the Act, hereby provides the following guidelines for implementation of the provision for extension of time limit for applying for revocation of cancellation of registration under the said section and rule.

3. As has been provided in section 30 of the Act, any registered person whose registration is cancelled by the proper officer on his own motion, may apply to such officer in **FORM GST REG-21**, for revocation of cancellation of registration within 30 days from the date of service of the cancellation order. In case the registered person applies for revocation of cancellation beyond 30 days, but within 90 days

from the date of service of the cancellation order, the following procedure is specified for handling such cases:

4. Jurisdictional divisional Joint Commissioner of State Tax shall exercise the powers of extension as provided in clause (a) of the proviso to sub-section (1) of section 30 of the Act. Commissioner of State Tax has already delegated his powers as envisaged under clause (b) of the proviso to sub-section (1) of section 30 of the Act to all the Additional Commissioner of State Tax and hence, all the zonal Additional Commissioner of State Tax shall exercise these powers of extension.

5. Extension by Joint Commissioner of State tax

5.1 Where a person applies for revocation of cancellation of registration beyond a period of 30 days from the date of service of the order of cancellation of registration but within 60 days of such date, the said person may request, through letter or e-mail, for extension of time limit to apply for revocation of cancellation of registration to the proper officer by providing the grounds on which such extension is sought. The proper officer shall forward the request to the jurisdictional Joint Commissioner for decision on the request for extension of time limit.

5.2. The Joint Commissioner, on examination of the request filed for extension of time limit for revocation of cancellation of registration and on sufficient cause being shown and for reasons to be recorded in writing, may extend the time limit to apply for revocation of cancellation of registration. In case the request is accepted, the extension of the time limit shall be communicated to the proper officer. However, in case the concerned Joint Commissioner, is not satisfied with the grounds on which such extension is sought, an opportunity of personal hearing may be granted to the person before taking decision in the matter. In case of rejection of the request for the extension of time limit, the grounds for such rejection may be communicated to the person concerned, through the proper officer. The application received from the tax payer shall be disposed by JCST within a reasonable time.

5.3. On receipt of the decision of the Joint Commissioner on request for extension of time limit for applying for revocation of cancellation of registration, the proper officer shall process the application for revocation of cancellation of registration according to the law and procedure laid down in this regard.

6. Extension by Additional Commissioner of State tax-

Procedure similar to that explained in paragraph 5.1 to 5.3 above, shall be followed *mutatis-mutandis* in case a person applies for revocation of cancellation of registration beyond a period of 60 days from the date of service of the order of cancellation of registration but within 90 days of such date.

7. The circular shall cease to have effect once the independent functionality for extension of time limit for applying in **FORM GST REG-21** is developed on the GSTN portal.

8. Central Board of Indirect Taxes and Customs (CBIC) has already issued circular 148/04/2021-GST dated the 18th May, 2021 in this regard.

9. This Trade Circular is clarificatory in nature. Difficulty if any, in the implementation of this Circular may be brought to the notice of the office of the Commissioner of State Tax, Maharashtra.

Yours faithfully,


(RAJEEV KUMAR MITAL)
Commissioner of State Tax,
Maharashtra State, Mumbai.

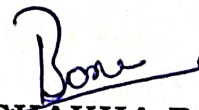
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Copy forwarded to the Joint Commissioner of State Tax (Mahavikas) with a request to upload this Trade Circular on the Departments Web-site.

Copy submitted with compliments to,-

- (a) The Deputy Secretary, Finance Department, Mantralaya, Mumbai-21 for information.
- (b) Accounts Officer, Sales Tax Revenue Audit, Mumbai and Nagpur.


(VISHAKHA BORSE)
Joint Commissioner of State Tax-HQ-1,
Maharashtra State, Mumbai.