

- The taxpayers can file an application for revocation of cancellation of registration done by the Tax Official suo moto, within 30 calendar days from the date on which Cancellation Order was passed.
- Vide Notification No. 15/2021- Central Tax, dated 18.05.2021, Rule 23 of the CGST Act, 2017, was amended. The amended provisions provide for extension of time limit for applying for revocation of cancellation of registration on sufficient cause being shown
- The taxpayers will now be able to file revocation application even after 30 calendar days (but within 90 calendar days) from the date on which Cancellation Order was passed. To do so they will be required to fill additional fields such as Reason for Condonation for delay and can also add supporting documents.
- In such cases their application will be forwarded to the Competent Authority for condonation of delay and post approval of the competent authority will get assigned to respective Jurisdictional Authority for processing after condonation of delay.