Assignment of new applications of registration, in certain cases, with same PAN and in same State/UT

New registration applications of the applicants, whose previous application for registration were either rejected by Tax Officer or whose GSTIN was cancelled (either suo-moto or if surrendered by the taxpayer), will now be assigned to the respective authority of the State or Centre (who have earlier rejected the same), whenever these applicants/ taxpayers apply for registration under the same PAN and within the same State/ UT.