

**GOVERNMENT OF WEST BENGAL
DIRECTORATE OF COMMERCIAL TAXES
14, BELIAGHATA ROAD, KOLKATA-700015**

TRADE CIRCULAR No. 18/2021

(Corresponding Central Circular No. 158/14/2021-GST)

DATED: 22.09.2021

Subject: Clarification regarding extension of time limit to apply for revocation of cancellation of registration in view of Notification No. 1004-F.T. dated 14th September, 2021.

Vide Circular No. 08/2021 dated 30th June, 2021 detailed guidelines for implementation of the provision of extension of time limit to apply for revocation of cancellation of registration under section 30 of the West Bengal Goods and Services Tax Act, 2017 (hereinafter referred to as "**the WBGST Act / said Act**") and rule 23 of the West Bengal Goods and Services Tax Rules, 2017 (hereinafter referred to as "**the WBGST Rules**") have been specified, till the time an independent functionality for extension of time limit for applying in **FORM GST REG-21** is developed on the GSTN portal. It may be noted that notification No.608-F.T. dated 3rd June, 2021, as amended, had, inter-alia, extended the date of filing of application for revocation of cancellation of registration till 30th June, 2021, where the due date of filing of application was falling between 15th April, 2021 to 29th June, 2021. Government has now issued notification No. 1004-F.T. dated 14th September, 2021, (hereinafter referred to as "**the said notification**") under section 168A of the said Act to extend the timelines for filing of application for revocation of cancellation of registration to 30th September, 2021, where the due date of filing of application for revocation of cancellation of registration falls between 1st March, 2020 to 31st August, 2021. This extension is applicable for those cases where registrations have been cancelled under clause (b) or clause (c) of sub-section (2) of section 29 of the said Act.

2. In order to ensure uniformity in the implementation of the said notification across field formations, the Commissioner, in exercise of his powers conferred by section 168 of the said Act, hereby clarifies the issues relating to the extension of timelines for application for revocation of cancellation of registration as under:

3. Applications covered under the scope of the said notification

3.1. The said notification specifies that where the due date of filing of application for revocation of cancellation of registration falls between 1st March, 2020 to 31st August, 2021, the time limit for filing of application for revocation of cancellation of registration is extended to 30th September, 2021. Accordingly, it is clarified that the benefit of said notification is extended to all the cases where cancellation of registration has been done under clause (b) or clause (c) of sub-section (2) of section 29 of the WBGST Act, 2017 and where the due date of filing of application for revocation of cancellation of registration falls between 1st March, 2020 to 31st August, 2021. It is further clarified that the benefit of notification would be applicable in those cases also where the application for revocation of cancellation of registration is either pending with the proper officer or has already been rejected by the proper officer. It is further clarified that the benefit of notification would also be available in those cases which are pending with the appellate authority or which have been

rejected by the appellate authority. In other words, the date for filing application for revocation of cancellation of registration in all cases, where registration has been cancelled under clause (b) or clause (c) of sub-section (2) of section 29 of WBGST Act, 2017 and where the due date of filing of application for revocation of cancellation of registration falls between 1st March, 2020 to 31st August, 2021, is extended to 30th September, 2021, irrespective of the status of such applications. As explained in this para, the said notification would be applicable in the following manner:

(i) application for revocation of cancellation of registration has not been filed by the taxpayer-

In such cases, the applications for revocation can be filed upto the extended timelines as provided vide the said notification. Such cases also cover those instances where an appeal was filed against order of cancellation of registration and the appeal had been rejected.

(ii) application for revocation of cancellation of registration has already been filed and which are pending with the proper officer-

In such cases, the officer shall process the application for revocation considering the extended timelines as provided vide the said notification.

(iii) application for revocation of cancellation of registration was filed, but was rejected by the proper officer and taxpayer has not filed any appeal against the rejection -

In such cases, taxpayer may file a fresh application for revocation and the officer shall process the application for revocation considering the extended timelines as provided vide the said notification.

(iv) application for revocation of cancellation of registration was filed, the proper officer rejected the application and appeal against the rejection order is pending before appellate authority-

In such cases, appellate authorities shall take the cognizance of the said notification for extension of timelines while deciding the appeal.

(v) application for revocation of cancellation of registration was filed, the proper officer rejected the application and the appeal has been decided against the taxpayer-

In such cases, taxpayer may file a fresh application for revocation and the officer shall process the application for revocation considering the extended timelines as provided vide the said notification.

4. It may be recalled that, with effect from 01.01.2021, proviso to sub-section (1) of section 30 of the WBGST Act has been inserted which provides for extension of time for filing application for revocation of cancellation of registration by 30 days by Senior Joint/ Joint Commissioner and by another 30 days by the Commissioner. Doubts have been raised whether the said notification has extended the due date in respect of initial period of 30 days for filing the application (in cases where

registration has been cancelled under clause (b) or clause (c) of sub-section (2) of section 29 of WBGST Act, 2017) under sub-section (1) of section 30 of the WBGST Act or whether the due date of filing applications for revocation of registration can be extended further for the period of 60 days (30 + 30) by the Joint Commissioner/ Senior Joint Commissioner/ Commissioner, as the case may be, beyond the extended date of 30.09.2021. It is clarified that:

- (i) where the thirty days' time limit falls between 1st March, 2020 to 31st December, 2020, there is no provision available to extend the said time period of 30 days under section 30 of the WBGST Act. For such cases, pursuant to the said notification, the time limit to apply for revocation of cancellation of registration stands extended up to 30th September, 2021 only; and
- (ii) where the time period of thirty days since cancellation of registration has not lapsed as on 1st January, 2021 or where the registration has been cancelled on or after 1st January, 2021, the time limit for applying for revocation of cancellation of registration shall stand extended as follows:
 - (a) Where the time period of 90 days (initial 30 days and extension of 30 + 30 days) since cancellation of registration has elapsed by 31.08.2021, the time limit to apply for revocation of cancellation of registration stands extended upto 30th September 2021, without any further extension of time by Joint Commissioner/ Senior Joint Commissioner/ Commissioner.
 - (b) Where the time period of 60 days (and not 90 days) since cancellation of registration has elapsed by 31.08.2021, the time limit to apply for revocation of cancellation of registration stands extended upto 30th September 2021, with the extension of timelines by another 30 days beyond 30.09.2021 by the Commissioner, on being satisfied, as per proviso to sub-section (1) of section 30 of the WBGST Act.
 - (c) Where the time period of 30 days (and not 60 days or 90 days) since cancellation of registration has elapsed by 31.08.2021, the time limit to apply for revocation of cancellation of registration stands extended upto 30th September 2021, with the extension of timelines by another 30 days beyond 30.09.2021 by the Joint/ Senior Joint Commissioner and another 30 days by the Commissioner, on being satisfied, as per proviso to sub-section (1) of section 30 of the WBGST Act.

6. Difficulty, if any, in the implementation of the above circular may please be brought to the notice of the Commissioner.

Sd/-

(Khalid Aizaz Anwar)
Commissioner, State Tax,
West Bengal

Memo. -176 CT/PRO
3C/PRO/2021

Date: 22.09.2021

Copy forwarded to the Additional CST/ISD for information and for uploading it on the official website of the Directorate for information of all concerned.

Sd/-
(Nabanita Pal)
Additional CST & PRO