

Revocation of Cancellation of GST Registration

CBIC vide order 01/2020 dated 25.06.2020 extended the due date of revocation of cancellation of registration and clarified that where cancellation order by proper officer was passed up to 12th Jun 2020, the registered person may submit an application for revocation by 31st Aug 2020.

There are two scenarios here:

1. Applicant have rejection order passed by the tax authorities upto 12th Jun 2020

2. Application for Revocation of cancellation order rejected by the tax authorities pending with appeal channel



Scenario I:

Applicant have rejection order passed upto 12th Jun 2020

You can file Application for revocation of cancelled registration after logging in with the existing login credentials.

Services > Registration > Application for Revocation of Cancelled Registration. You have to choose reason for revocation of cancellation of registration and would require to upload scanned copy of the supporting documents & submit the same.

Once your application for revocation of cancelled registration is approved by the Tax Official, the system generates an approval order and intimation is sent to the primary authorized signatory of the taxpayer via e-mail and SMS, about the same.

Your GSTIN status will be changed from Inactive to Active status with effect from the effective date of cancellation.

Scenario II:

Application for Revocation of cancellation order rejected by the tax authorities pending with appeal channel

In case your application for revocation of cancellation of registration was rejected by the tax authorities before 12/6/2020 and the you wishes to avail the benefit of ROD (Removal of difficulty) order 01/2020 dated 25.06.2020, as an interim measure, you can request the appellate authority or the higher authority to pass a simple offline order on it for the restoration of the application.

Based on such order, jurisdictional authority can restore the application for revocation of cancellation. You need to apply post-login:-

Registration- Restore Registration- Restore Revocation. You have to enter ARN of the order and would require to upload a scanned copy of the order passed after clicking "Appeal in favour"

It is based upon **"Interim measure for filing revocation of cancellation order in appeal channel"**Published vide news dated 17.07.2020 gst.gov.in.