Revocation of cancellation of registration

30.[1] [2]Revocation of cancellation of registration__.

(1) Subject to such conditions as may be prescribed, any registered person, whose registration is cancelled by the proper officer on his own motion, may apply to such officer for revocation of cancellation of the registration in the prescribed manner within thirty days from the date of service of the cancellation order.

[3]__Provided that the registered person who was served notice under sub-section (2) of section 29 in the manner as provided in clause (c) or clause (d) of sub-section(1) of section 169 and who could not reply to the said notice, thereby resulting in cancellation of his registration certificate and hence unable to file application for revocation of cancellation of registration under sub-section (1) of section 30 of the Act, against such order passed upto 31-3-2019, shall be allowed to file application for revocation of cancellation of the registration not later than 22-7-2019.

(2) The proper officer may, in such manner and within such period as may be prescribed[4]__, by order, either revoke cancellation of the registration or reject the application:

Provided that the application for revocation of cancellation of registration shall not be rejected unless the applicant has been given an opportunity of being heard.

(3) The revocation of cancellation of registration under the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act, as the case may be, shall be deemed to be a revocation of cancellation of registration under this Act.

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[1]__ Enforced with effect from 22.6.2017.

[2]__ Refer Cir. No. 99/2019- GST, dt. 23.4.2019.

[3]__ Inserted by the CGST (5th Removal of difficulties) order, 2019, w.e.f. 23.4.2019.

[4]__ Refer rule 23 of the CGST Rules, 2017.