



CCT, Chennai issues instructions to re-examine GSTIN cancellation between March 15, 2020 to March 14, 2021

Commercial Tax Department, Chennai issues departmental instructions to territorial Joint Commissioners and Deputy Commissioners w.r.t revocation of GST registration cancelled between the period ranging from March 15, 2020, to March 14, 2021 and as such, exclusion of said period from limitation period; Invites attention to SC order which took suo moto cognizance of global pandemic situation across the globe and passed the directions pertaining to exclusion of period from the limitation period; Highlights the part where SC asserted that said order shall be applicable for the assessee under GST Act, 2017 and proper officer is bound to act in accordance with the directions issued; Hence, elucidates that Proper officer, being a quasi-judicial authority and Deputy Commissioner, GST Appeals, Joint Commissioner, GST Appeals being judicial authorities are obliged to follow SC order; As such, following instructions are issued:- (i) Where GST registration was cancelled u/s 29(a) to (d) of CGST Act, 2017 and where any application for said revocation is received after 30 days from date of cancellation, if such period falls between the March 15, 2020 to March 14, 2021, the balance period of limitation remaining as on March 15, 2020, if any, shall become available w.e.f March 15, 2021, (ii) thus, the prescribed period of 30 days shall be calculated from date of cancellation by excluding the days falling in the aforesaid period, (iii) Thereafter, the proper officer shall entertain the such revocation application if the date of application falls within 30 days after excluding the said period and pass order on merits, (iv) where revocation application is already rejected on ground of exceeding 30 days without taking the excluded period into account, the assessee may be requested to file such an application again and proper officer shall pass orders on merits, (v) In case of appeal, where said period falls beyond the period prescribed u/s 107, available w.e.f from March 15, 2021, then Commr. (A) shall admit the application and pass order on merit; Directs relevant authorities to pass on appropriate instructions to the proper officers and to ensure that such instructions are followed without deviation: CCT, Chennai