

From

Excise & Taxation Commissioner,
Haryana, Panchkula.

To

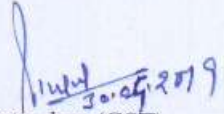
All the Dy. Excise & Taxation Commissioner (ST),
in the State of Haryana.

Memo No. 936 /GST-2
Panchkula, date the 30 04 19

Subject: Clarification regarding filing of application for revocation of cancellation of registration in terms of Removal of Difficulty Order (RoD) issued vide Notification no. 59/GST-2, dated the 26th April, 2019.

MEMORANDUM

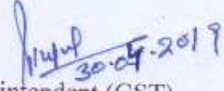
Please find enclosed herewith a copy of circular on the captioned subject.
It is requested to bring this to the knowledge of all the officers working under your control for their information and necessary action.


Superintendent (GST)
for Excise and Taxation Commissioner,
Haryana

Endst. No. 937 /GST-2, Panchkula, dated the 30 04 19

A copy of the Circular is forwarded to the following for information and necessary action:-

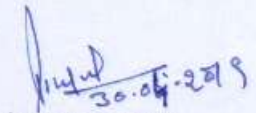
1. All the Jt. Excise & Taxation Commissioner (Division/Range) in the State of Haryana.
2. All the Jt. Excise & Taxation Commissioner (Appeals) in the State of Haryana.
3. PS/ ACSET.
4. PS/ETC.


Superintendent (GST)
for Excise and Taxation Commissioner,
Haryana

Endst. No. 938 /GST-2, Panchkula, dated the 30 04 19

A copy of the Circular is forwarded to the following in the Head Office for information and necessary action:-

1. All the Addl. Excise & Taxation Commissioners.
2. All the Jt. Excise & Taxation Commissioners.
3. The Jt. Director (L) -I and II.
4. The Dy. Excise & Taxation Commissioners.
5. DA-I & II.
6. DDA-I & II.


Superintendent (GST)
for Excise and Taxation Commissioner,
Haryana

**HARYANA GOVERNMENT
EXCISE AND TAXATION DEPARTMENT**

Subject: Clarification regarding filing of application for revocation of cancellation of registration in terms of Removal of Difficulty Order (RoD) issued vide Notification no. 59/GST-2, dated the 26th April, 2019– Reg.

Registration of several persons were cancelled under sub-section (2) of section 29 of the Haryana Goods and Services Tax Act, 2017 (hereinafter referred to as “the said Act”) due to non-furnishing of returns in **FORM GSTR-3B** or **FORM GSTR-4**. Sub-section (2) of section 29 of the said Act empowers the proper officer to cancel the registration, including from a retrospective date. Thus registrations have been cancelled either from the date of order of cancellation of registration or from a retrospective date.

2. Representations have been received that large number of persons whose registration were cancelled could not apply for revocation of the said cancellation of registration within the period of 30 days as provided in sub-section (1) of section 30 of the said Act. Accordingly, a Removal of Difficulty Order (RoD) has been issued vide notification no. 59/GST-2, dated the 26th April, 2019 wherein persons whose registrations have been cancelled under sub-section (2) of section 29 of the said Act after they were served notice in the manner provided in clause (c) and clause (d) of sub-section (1) of section 169 of the said Act and who could not reply to the said notice and for whom cancellation order has been passed up to 31st March, 2019, have been given one time opportunity to apply for revocation of cancellation of registration on or before the 22nd July, 2019. Further, vide notification No. 56/GST-2, dated the 26th April, 2019, two provisos have been inserted in sub-rule (1) of rule 23 of the Haryana Goods and Services Tax Rules, 2017 (hereinafter referred to as “the said Rules”). In the light of these changes and in order to ensure uniformity in the implementation of the provisions of the law, the Commissioner of State Tax, in exercise of its powers conferred by section 168 of the said Act, hereby clarifies the issues relating to the procedure for filing of application for revocation of cancellation of registration.

3. First proviso to sub-rule (1) of rule 23 of the said Rules provides that if the registration has been cancelled on account of failure of the registered person to furnish returns, no application for revocation of cancellation of registration shall be filed, unless such returns are furnished and any amount in terms of such returns is paid. Thus, where the registration has been cancelled with effect from the date of order of cancellation of registration, all returns due till the date of such cancellation are required to be furnished

before the application for revocation can be filed. Further, in such cases, in terms of the second proviso to sub-rule (1) of rule 23 of the said Rules, all returns required to be furnished in respect of the period from the date of order of cancellation till the date of order of revocation of cancellation of registration shall have to be furnished within a period of thirty days from the date of the order of revocation.

4. Where the registration has been cancelled with retrospective effect, the common portal does not allow furnishing of returns after the effective date of cancellation. In such cases, it was not possible to file the application for revocation of cancellation of registration. Therefore, a third proviso was added to sub-rule (1) of rule 23 of the said Rules enabling filing of application for revocation of cancellation of registration, subject to the condition that all returns relating to the period from the effective date of cancellation of registration till the date of order of revocation of cancellation of registration shall be filed within a period of thirty days from the date of order of such revocation of cancellation of registration.

5 The above provisions are explained, by way of an Illustration in Annexure, for better clarity.

6 Difficulty, if any, in the implementation of this Circular may be brought to the notice of the Department.

Dated: 24.4.19
Panchkula

Amit Kumar Agrawal
Excise & Taxation Commissioner-cum-
Commissioner of State Tax, Haryana

Annexure

Return not furnished from	Date of order of cancellation of registration	Cancellation of registration effective from	Date of filing of application for revocation of cancellation of registration as per RoD (to be filed on or before the 22 nd July, 2019)	Returns to be furnished before filing the application for revocation of registration	Date of order of revocation of registration	Date of furnishing returns for period b/w date of order of cancellation of registration and date of revocation of registration (to be filed within thirty days from the date of order of revocation of registration)	Returns to be furnished within thirty days from date of order of revocation of registration of registration
July, 18	01 st March, 19	01 st March, 19	30 th May, 19	Returns due till 01 st March, 19 (i.e. July, 18 to January, 19)	01 st June, 19	01 st July, 19	Returns due till 01 st June, 19 (i.e. February, 19 to April, 19)
July, 18	22 nd March, 19	22 nd March, 19	20 th June, 19	Returns due till 22 nd March, 19 (i.e. July, 18 to February, 19)	22 nd June, 19	22 nd July, 19	Returns due till 21 st June, 19 (i.e. March, 19 to May, 19)
July, 18	01 st March, 19	01 st July, 18	30 th May, 19	NA	01 st June, 19	01 st July, 19	Returns due till 01 st June, 19 (i.e. July, 18 to April, 19)