

Section 30 : 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 ¹[such manner, within such time and subject to such conditions and restrictions, as may be prescribed]:
- ²[****]
- (2) The proper officer may, in such manner and within such period as may be prescribed, by order, either revoke cancellation of the registration or reject the application:

1 Substituted for "the prescribed manner within thirty days from the date of service of the cancellation order:" by The Finance Act, 2023 w.e.f. 01-10-2023.

2 Proviso omitted by The Finance Act, 2023, effective date yet to be notified. Earlier to omission it read as under:

^A[**Provided** that such period may, on sufficient cause being shown, and for reasons to be recorded in writing, be extended,-

- (a) by the Additional Commissioner or the Joint Commissioner, as the case may be, for a period not exceeding thirty days;
- (b) by the Commissioner, for a further period not exceeding thirty days, beyond the period specified in clause (a).]"

A Proviso substituted by Finance Act, 2020 (No. 12 of 2020). It is made effective from 01-01-2021 by Noti. No. 92/2020-Central Tax, dt. 22-12-2020. Earlier this proviso inserted by CGST (5th Removal of Difficulties) Order, 2019 (Order No. 05/2019-Central Tax) dt. 23-04-2019. Earlier to substitution it read as under:

[**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 is 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 up to 31-03-2019, shall be allowed to file application for revocation of cancellation of the registration not later than 22-07-2019.]"

It is clarified by GST [Removal of Difficulties] Order, 2020 [Order No. 1/2020-Central Tax, dt. 25-06-2020.]

It is hereby clarified that for the purpose of calculating the period of 30 days for filing application for revocation of cancellation of registration under sub-section (1) of Section 30 of the Act for those registered persons who were served notice under clause (b) or clause (c) of sub-section (1) of Section 169 and where cancellation order was passed up to 12 June, 2020, the later of the following dates shall be considered:

- (a) Date of service of the said cancellation order;
- (b) 31st day of August, 2020."

Central Goods & Services Tax Act, 2017

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**[Provided further** that such revocation of cancellation of registration shall be subject to such conditions and restrictions, as may be prescribed.]

- (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.

Relevant Rule: Rule 23

Relevant Form: Form GST REG-05, GST REG-21, GST REG-22, GST REG-23, GST REG-24

3 Second proviso inserted by The Finance (No. 2) Act, 2024 (No. 15 of 2024). It is made effective from 01-11-2024 by Noti. No. 17/2024-Central Tax, dt. 27-09-2024.