

Rule 22 : Cancellation of registration

- (1) Where the proper officer has reasons to believe that the registration of a person is liable to be cancelled under section 29, he shall issue a notice to such person in **FORM GST REG-17**, requiring him to show cause, within a period of seven working days from the date of service of such notice, as to why his registration shall not be cancelled.
- (2) The reply to the show cause notice issued under sub-rule (1) shall be furnished in **FORM REG-18** within the period specified in the said sub-rule.
- (3) Where a person who has submitted an application for cancellation of his registration is no longer liable to be registered or his registration is liable to be cancelled, the proper officer shall issue an order in **FORM GST REG-19**, within a period of thirty days from the date of application submitted under ¹[****] rule 20 or, as the case may be, the date of reply to the show cause issued under sub-rule (1), ²[or under sub-rule (2A) of rule 21A], cancel the registration, with effect from a date to be determined by him and notify the taxable person, directing him to pay arrears of any tax, interest or penalty including the amount liable to be paid under sub-section (5) of section 29.
- (4) Where the reply furnished under sub-rule (2) ³[or in response to the notice issued under sub-rule (2A) of rule 21A] is found to be satisfactory, the proper officer shall drop the proceedings and pass an order in **FORM GST REG-20**:
- ⁴[**Provided** that where the person instead of replying to the notice served under sub-rule (1) for contravention of the provisions contained in clause (b) or clause (c) of sub-section (2) of section 29, furnishes all the pending returns and makes full payment of the tax dues along with applicable interest and late fee, the proper officer shall drop the proceedings and pass an order in **FORM GST-REG 20**.]
- (5) The provisions of sub-rule (3) shall, *mutatis mutandis*, apply to the legal heirs of a deceased proprietor, as if the application had been submitted by the proprietor himself.
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¹ Words "sub-rule (1) of" omitted by N.N. 07/2017-CT, dt. 27-06-2017 w.e.f. 22-06-2017.

² Inserted by Noti. No. 94/2020-Central Tax, dt. 22-12-2020 w.e.f. 22-12-2020.

³ Inserted by Noti. No. 94/2020-Central Tax, dt. 22-12-2020 w.e.f. 22-12-2020.

⁴ Proviso inserted by N. No. 39/2018-Central Tax, dt. 04-09-2018 w.e.f. 04-09-2018.