

**Rule 23 : Revocation of cancellation of registration**

(1) A registered person, whose registration is cancelled by the proper officer on his own motion, may <sup>1</sup>[, subject to the provisions of rule 10B,] submit an application for revocation of cancellation of registration, in **FORM GST REG-21**, to such proper officer, <sup>2</sup>[within a period of ninety days from the date of the service of the order of cancellation of registration] at the common portal, either directly or through a Facilitation Centre notified by the Commissioner:

<sup>3</sup>[**Provided** that such period may, on sufficient cause being shown, and for reasons to be recorded in writing, be extended by the Commissioner or an officer authorised by him in this behalf, not below the rank of Additional Commissioner or Joint Commissioner, as the case may be, for a further period not exceeding one hundred and eighty days:

**Provided further** that] no application for revocation shall be filed, if the registration has been cancelled for the failure of the registered person to furnish returns, unless such returns are furnished and any amount due as tax, in terms of such returns has been paid along with any amount payable towards interest, penalty and late fee in respect of the said returns.

<sup>4</sup><sup>5</sup>[**Provided also**] that all returns due for the period from the date of the order of cancellation of registration till the date of the order of revocation of cancellation of registration shall be furnished by the said person within a period of thirty days from the date of order of revocation of cancellation of registration:

**Provided also** that where the registration has been cancelled with retrospective effect, the registered person shall furnish all returns relating to period from the effective date of cancellation of

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<sup>1</sup> Inserted by [Noti. No. 35/2021–Central Tax, dt. 24-09-2021](#). It is made effective from 01-01-2022 by Noti. No. 38/2021–Central Tax, dt. 21-12-2021.

<sup>2</sup> Substituted by Noti. No. 38/2023–Central Tax, dt. 04-08-2023 w.e.f. 01-10-2023.  
Earlier to substitution it read as under:  
“within a period of thirty days from the date of service of the order of cancellation of registration <sup>A</sup>[or within such time period as extended by the Additional Commissioner or the Joint Commissioner or the Commissioner, as the case may be, in exercise of the powers provided under the proviso to sub-section (1) of section 30,]”

**A** Earlier inserted by Noti. No. 15/2021–Central Tax, dt. 18-05-2021 w.e.f. 18-05-2021.

<sup>3</sup> The words “**Provided** that” substituted by Noti. No. 38/2023–Central Tax, dt. 04-08-2023 w.e.f. 01-10-2023.

<sup>4</sup> Provisos inserted by Noti. No. 20/2019–Central Tax, dt. 23-04-2019 w.e.f. 23-04-2019.

<sup>5</sup> The words “Provided further” substituted by Noti. No. 38/2023–Central Tax, dt. 04-08-2023 w.e.f. 01-10-2023.

**Central Goods & Services Tax Rules, 2017**

registration till the date of order of revocation of cancellation of registration within a period of thirty days from the date of order of revocation of cancellation of registration.]

- (2) (a) Where the proper officer is satisfied, for reasons to be recorded in writing, that there are sufficient grounds for revocation of cancellation of registration, he shall revoke the cancellation of registration by an order in **FORM GST REG-22** within a period of thirty days from the date of receipt of the application and communicate the same to the applicant.

(b) The proper officer may, for reasons to be recorded in writing, under circumstances other than those specified in clause (a), by an order in **FORM GST REG-05**, reject the application for revocation of cancellation of registration and communicate the same to the applicant.
  - (3) The proper officer shall, before passing the order referred to in clause (b) of sub-rule (2), issue a notice in **FORM GST REG-23** requiring the applicant to show cause as to why the application submitted for revocation under sub-rule (1) should not be rejected and the applicant shall furnish the reply within a period of seven working days from the date of the service of notice in **FORM GST REG-24**.
  - (4) Upon receipt of the information or clarification in **FORM GST REG-24**, the proper officer shall proceed to dispose of the application in the manner specified in sub-rule (2) within a period of thirty days from the date of the receipt of such information or clarification from the applicant.
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