

**<sup>1</sup>[Rule 83B : Surrender of enrolment of goods and services tax practitioner**

- (1) A goods and services tax practitioner seeking to surrender his enrolment shall electronically submit an application in **FORM GST PCT-06**, at the common portal, either directly or through a facilitation centre notified by the Commissioner.
  - (2) The Commissioner, or an officer authorised by him, may after causing such enquiry as deemed fit and by order in **FORM GST PCT-07**, cancel the enrolment of such practitioner.]
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<sup>1</sup> Rule 83B inserted by Noti. No. 33/2019–Central Tax, dt. 18-07-2019. This amendment, not yet notified.