

Notification No. 34/2021 – Central Tax

Seeks to extend timelines for filing of application for revocation of cancellation of registration to 30.09.2021, where due date for filing such application falls between 01.03.2020 to 31.08.2021, in cases where registration has been canceled under clause (b) or clause (c) of section 29(2) of the CGST Act

Dated – 29th August, 2021

Government has extended the timelines for filing of application for revocation of cancellation of registration to 30.09.2021, where the due date of filing of application for revocation of cancellation of registration falls between 01.03.2020 to 31.08.2021. The extension would be applicable only in those cases where registrations have been cancelled under clause (b) or clause (c) of sub-section (2) of section 29 of the CGST Act.

Reference:

Section 29(2)(b): a person paying tax under section 10 has not furnished returns for 3 consecutive tax periods.

Section 29(2)(c): any registered person, other than a person specified in clause (b), has not furnished returns for a continuous period of 6 months.

For more details, please follow: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-34-central-tax-english-2021.pdf;jsessionid=0102F22CBFDA8F7F50C6764B52E9A7E2>