

**Circular No. 145/01/2021- GST**

**Dated – 11<sup>th</sup> February, 2021**

**Circular for Standard Operating Procedure (SOP)**

Standard Operating Procedure (SOP) for implementation of the provision of suspension of registrations under sub-rule (2A) of rule 21A of CGST Rules, 2017.

For more details, please follow: [https://www.cbic.gov.in/resources//htdocs-cbec/gst/Circular Refund 145 12 2020.pdf;jsessionid=30FF35E94C602857415BFD41B11E5A9B](https://www.cbic.gov.in/resources//htdocs-cbec/gst/Circular_Refund_145_12_2020.pdf;jsessionid=30FF35E94C602857415BFD41B11E5A9B)