

**Ref: Notification No. 34/2021-
Central Tax dated 29.08.2021**



Extension – Filing Revocation of Cancellation of Registration.

*The government extended the time limit for filing the application for revocation of cancellation of registration to **30th September 2021**, where the due date to file application for revocation of such cancellation falls between 01.03.2020 and 31.08.2020*

The application for revocation could be filed if the cancellation was due to not filing the returns for two quarters (in case of QRMP/ Composition Tax Payers) and for a period of 6 months in case of Normal Tax Payers.



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Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs

Notification No. 34/2021 – Central Tax

New Delhi, the 29th August, 2021

G.S.R.....(E).– In partial modification of the notifications of the Government of India in the Ministry of Finance (Department of Revenue), No. 35/2020-Central Tax, dated the 3rd April, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 235(E), dated the 3rd April, 2020 and No. 14/2021-Central Tax, dated the 1st May, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 310(E), dated the 1st May, 2021, in exercise of the powers conferred by section 168A of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), and section 21 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), the Government, on the recommendations of the Council, hereby notifies that where a registration has been cancelled under clause (b) or (c) of sub-section (2) of section 29 of the said Act and the time limit for making an application of revocation of cancellation of registration under sub-section (1) of section 30 of the said Act falls during the period from the 1st day of March, 2020 to 31st day of August, 2021, the time limit for making such application shall be extended upto the 30th day of September, 2021.

[F. No. CBIC-20006/24/2021-GST]

(Rajeev Ranjan)
Under Secretary to the Government of India