

FAQs > Restore Registration Application

1. The Registration Application submitted by me has been rejected by the Tax Authority. What can I do now?

If application for registration is rejected by Tax Authority, you can file appeal against the order within 3 months from the date of rejection order. After completion of hearing, if appellate Authority passes an order for restoration of registration in your favour, you need to communicate the order to the Proper Officer who has rejected your registration application. In compliance of the order of the Appellate Authority, the Proper Officer may restore the registration application submitted by you and process it for issuing registration.

2. Which Registration Applications can be restored through Restore Registration functionality?

Restore Registration functionality can be used to restore following Registration Applications:

- a. Registration Applications of Normal Taxpayer/ Composition Levy/ Casual Taxable Person/ Input Service Distributor (ISD)/ SEZ Developer/ SEZ Unit
- b. Registration of UIN
- c. Enrolment of GST Practitioner

Note: The Restore Registration functionality will be available for other types of Registration shortly.

3. Is there any time limit for Tax Official to approve the Rejected registration application when Appeal is decided in favour of the applicant?

There is no time limit prescribed under law for the Tax Official to approve the Rejected registration application in compliance of the order of Appellate Authority. However, the proper officer will be required to honor the order and approve the registration in time.

4. What will be the effective date of restoring the Registration Application?

Effective Date of restoring the registration application will be the same date as mentioned in the application. However:

- If difference between "Date on which liable to register arises" and "Date of ARN for application for registration" is less than or equal to 30 days, then it will be the date of liability.
- If the difference between "Date on which liable to register arises" and "Date of ARN for application for registration" exceeds 30 days, date on which application was rejected, then it will be the date of grant of registration.