

# FAQs > Revocation of Cancelled Registration

## 1. Where can I apply for revocation of cancelled registration?

A taxpayer, whose registration has been cancelled by the tax official, by initiating suo moto proceedings, can apply at GST portal for revocation of cancelled registration.

However, no application for revocation shall be filed if the registration has been cancelled for the failure of the taxable person to furnish returns, unless such returns are filed and any amount due as tax, in terms of such returns has been paid along with any amount payable towards interest, penalties or late fee payable in respect of the said returns.

## 2. From where can I apply for revocation of cancelled registration?

Application for revocation of cancelled registration can be filed on the GST Portal, after logging in.

The path is **Services > Registration > Application for Revocation of Cancelled Registration**.

You can login using your earlier login credentials (i.e. credentials using which you were logging into the GST Portal earlier).

## 3. Who all cannot apply for revocation of cancelled registration?

UIN Holders (i.e. UN Bodies, Embassies and Other Notified Persons), GST Practitioner or in case the registration is cancelled on the request of the taxpayer or legal heir of the taxpayer, cannot apply for revocation of cancelled registration.

## 4. What happens when application for revocation of cancelled registration is approved by the Tax Official?

Once an application for revocation of cancelled registration is approved by the Tax Official, the system generates an approval order and an intimation is sent to the Primary Authorized Signatory of the taxpayer via e-mail and SMS, about the same.

Consequent to the approval of the Application for Revocation of Cancelled Registration, the taxpayer's GSTIN Status will be changed to from Inactive to Active status with effect from the effective date of cancellation.

## 5. What happens when application for revocation of cancelled registration is rejected by the Tax Official?

When application for revocation of cancelled registration is rejected by the Tax Official then

1. Rejection order will be generated
2. GSTIN status will remain "Inactive" on the GST Portal.
3. Primary Authorized Signatory will be intimated via SMS and email of the rejection of the application.
4. Rejection Order will be made available on the taxpayer's dashboard.

## 5. I have applied for revocation of cancelled registration as a normal taxpayer. What will happen to other GSTINs which are registered as Composition with same PAN?

If your application for revocation of cancelled registration as a normal taxpayer is approved, GSTINs which are registered as Composition with same PAN will be automatically converted to normal.

**6. What will happen, in case a GSTIN which was under Composition scheme is cancelled by Tax Officer, by initiating suo moto proceedings and thereafter the same taxpayer applies for new registration as SEZ and is granted registration as SEZ, and then if the taxpayer subsequently tries to file revocation application for cancelled Composition registration?**

In case a GSTIN which was under Composition is cancelled by Tax Officer, by initiating suo moto proceedings and thereafter the same taxpayer applies for new registration as SEZ and is granted registration as SEZ, and then if the taxpayer subsequently tries to file revocation application for Cancelled Composition registration, the GST Portal will not allow such a taxpayer to file for such revocation application. Such taxpayer then need to apply for registration as normal taxpayer.

**7. What are the various scenarios for revocation of cancelled registration when taxpayer is having registration as Regular and SEZ unit/SEZ Developer/ISD/E-commerce/Interstate supplies/TDS/TCS/NRTP/Casual Taxable?**

**Scenario 1:** When Taxpayer is having registration as Regular and SEZ unit/SEZ Developer/ISD/E-commerce/Interstate supplies/TDS/TCS/NRTP/Casual Taxable Person:

S. NO.	Activity Undertaken by taxpayer in GSTINs with same PAN	Status of GSTIN A	Status of GSTIN B	Status of GSTIN C
1	Current Taxpayer Type	SEZ	Regular	Regular
2	Current Status of GST Registration, in case of Suo Moto Cancellation by Tax Official for <b>GSTIN A</b>	Cancelled	Active	Active
3	Taxpayer chooses to opt in for composition scheme	NA as cancelled	Yes	Yes
4	Taxpayer type after opt in composition scheme	NA as cancelled	Composition	Composition
5	Current Taxpayer type after <b>GSTIN A</b> files application for Revocation of Cancelled Registration and Revocation of Cancelled Registration is " <b>Approved</b> " by the Tax Official	SEZ	Regular (effect on same PAN)	Regular (effect on same PAN)
6	Current Taxpayer type after <b>GSTIN A</b> files application for Revocation of Cancelled Registration and Revocation of Cancelled Registration is " <b>Rejected</b> " by the Tax Official	Cancelled	Composition	Composition

**Note:** In above scenario, taxpayer is having multiple registration in multiple or single state(s) & GSTIN A amongst it is SEZ/ISD/Normal/e-Commerce/Interstate-Supplier and GSTIN B and GSTIN C are regular taxpayers (refer Sl. No. 1). Suppose the Tax Official cancels registration of GSTIN A, suo-moto, because of non-filing of returns (refer Sl. No. 2). Since registration of GSTIN A is cancelled, GSTIN B and GSTIN C can now opt-in for composition by fulfilling other required conditions (refer Sl. No. 3 & 4).

**If GSTIN A files application for Revocation of Cancelled Registration:**

- i. In case of Approval by Tax Official (refer Sl. No. 5):

- GST Portal will convert composition status of GSTIN B and GSTIN C into regular taxpayer, in case they have opted for Composition.
  - Further an e-mail communication will be sent to all the GSTINs registered on the same PAN.
- ii. In case of Rejection by Tax Official (refer Sl. No. 6):
- GST Portal will retain composition status of GSTIN B and GSTIN C as composition taxpayer, in case they have opted for Composition.
  - Further an e-mail communication will be sent to all the GSTINs registered on the same PAN.

**Scenario 2:** When Taxpayer is having registration as Regular taxpayer:

S. NO.	Activity Undertaken by taxpayer in GSTINs with same PAN	Status of GSTIN D	Status of GSTIN E	Status of GSTIN F
1	Current Taxpayer Type	Regular	Regular	Regular
2	Current Status of GST Registration, in case of Suo Moto Cancellation by Tax Official for <b>GSTIN D</b>	Cancelled	Active	Active
3	Taxpayer chooses to opt in for composition scheme	NA as cancelled	Yes	Yes
4	Taxpayer type after opt in composition scheme	NA as cancelled	Composition	Composition
5	Current Taxpayer type after <b>GSTIN D</b> files application for Revocation of Cancelled Registration and Revocation of Cancelled Registration is " <b>Approved</b> " by the Tax Official	Regular	Regular (effect on same PAN)	Regular (effect on same PAN)
6	Current Taxpayer type after <b>GSTIN D</b> files application for Revocation of Cancelled Registration and Revocation of Cancelled Registration is " <b>Rejected</b> " by the Tax Official	Cancelled	Composition	Composition

**Note:** In above scenario, taxpayer is having multiple registration in multiple or single state(s) & GSTIN D, GSTIN E and GSTIN F are regular taxpayers (refer Sl. No. 1). Suppose the Tax Official cancels registration of GSTIN D, suo-moto, because of non-filing of returns (refer Sl. No. 2). Since registration of GSTIN D is cancelled, GSTIN E and GSTIN F can now opt-in for composition by fulfilling other required conditions (refer Sl. No. 3 & 4).

**If GSTIN D files application for Revocation of Cancelled Registration:**

- i. In case of Approval by Tax Official (refer Sl. No. 5):
- GST Portal will convert composition status of GSTIN E and GSTIN F into regular taxpayer, in case they have opted for Composition.
  - Further an e-mail communication will be sent to all the GSTINs registered on the same PAN.
- ii. In case of Rejection by Tax Official (refer Sl. No. 6):
- GST Portal will retain composition status of GSTIN E and GSTIN F as composition taxpayer, in case they have opted for Composition.
  - Further an e-mail communication will be sent to all the GSTINs registered on the same PAN.