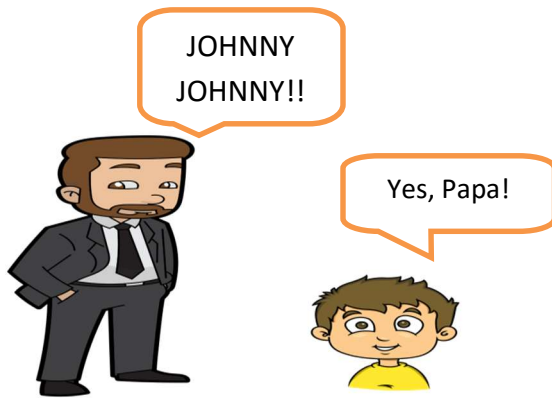
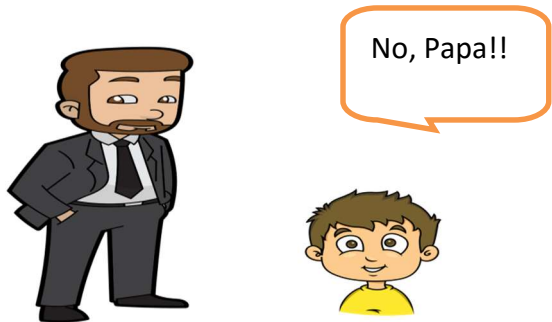


GST and JOHNNY- UPDATE No.51



Have your cancellation application of registration been revoked?



What is the issue?



This Papa-

The department has issued notice due to non filing of returns for more than 6 months. I forgot to file the reply for said notice timely but duly filed all the returns till the running current month. In addition to this, I filed application for revocation of my cancelled registration. Since I haven't replied to SCN within the time limit, they cancelled my registration and thereafter rejected revocation application too.

The only solution left with me was to question the department face to face.

The department raised their hands showing their incapability in helping assessee in any manner. The reason stated by them was that the GST Portal doesn't allow an option to revoke the application after duly filing of returns in response to the issuance of notice.

The government has taken enormous steps to reduce human intervention and thereby leading to more transparency, less corruption but a minimal human involvement is necessary for the quick completion of certain compliances on online portal.

Have it been allowed to department to accept the revocation on portal as per discretion, the assessee wouldn't have stressed so much after filing of returns with interest and late fees.

The department should be allowed to manually edit on the online portal like editing in incorrect shipping bill in GSTR 1 due to which refund is not sanctioned, allowing to accept registration and revocation application with certain manual modification facility available in hands with them etc. This would be beneficial in all aspects for assessees.