



OFFICE OF THE ADDITIONAL DIRECTOR GENERAL OF SYSTEMS
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS, SOUTH ZONE

26/1, MAHATMA GANDHI SALAI, NUNGAMBAKKAM, CHENNAI – 600 034

C.No. IV/28/74/2018-PFI

Dated: 24.12.2018

C.No. IV/26/22/2017 DG(S) / 1557 to 1612

REGISTRATION -ADVISORY NO 8

Sub:- Deployment of Revocation of Cancelled Registration (Form REG-21 to REG-24)
in production- reg.

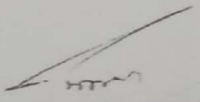
I have pleasure to inform that a new functionality viz., **Revocation of Cancelled Registration** is developed and deployed in production (REG-21 to REG-24) with effect from 18.12.2018. Revocation applications filed by the tax payers under Rule 23(1), will come as task to the Dashboard of Asst /Dy Commissioners who are the proper officers for processing the application. A brief on the processing of such Revocation applications is given below.

1. Application filed by Tax payer lands on the Dashboard of the AC/DC of the Division as task. Such application can be verified as to whether they are appearing in **"INACTIVELIST"** (Menu-Registration – Inactive List).
2. AC/DC can either take up the application for approval / rejection by himself or he can delegate it to Superintendent or Inspector of the concerned Range for Verification.
3. On delegation, the Revocation application will land on the Dashboard of the delegated officer. The delegated officer can submit his verification comments. Also, the delegated officer can raise the draft query and submit the verification report to AC/DC along with PH date and time. It may be noted that though the PH date will have to be fixed finally by the DC/AC, the delegated officer also has to indicate a date, as the PH date is mandatory if query is to be raised.
4. On submission of the verification report by the Delegated officer, the application reaches the AC/DC dashboard. AC/DC can confirm / modify the query submitted by the Delegated officer, along with fixing PH date and time. (AC/DC is the final authority to raise query). On raising query, the said application will move to the category **Response Awaited**.
5. After raising query, if response is filed by the tax payer, the same reaches the dashboard of AC/DC under the category **Response to query/SCN**.
6. The taxpayer can appear for PH before or after filing reply to query but within the time specified by the DC/AC and the officer can record PH.
7. After receipt of reply to query and completing PH, The AC/DC can approve /reject the revocation application as deemed fit.

8. In case response is not filed by the tax payer within the specified time limit, it will appear under **Response Not Received** category, wherein the officer will have option to Reject only. On rejection of the application, the said registration will remain in "INACTIVE" list
9. If approved, the registration gets restored and appears in "ACTIVE LIST" which can be verified from the navigation path (Menu-Registration-Active List).
10. A step by step guide is being circulated to all ACL Admins of the zones who inturn may ciruclate to all the field formations for guidance of the field officers.

As per the contractual obligations, the vendor is required to rectify the defects/errors/ bugs or any other issues noticed in the functionality within 30 days of its deployment in production. It is therefore requested that issues noticed in the functionality may be brought to notice of this office at the earliest for their resolution within the given time frame.

Yours faithfully,


(S. Thirunavukkarasu) 26/11
Additional Director General

To,

1. All the Pr. Chief Commissioners/Chief Commissioners of GST Zones.
2. The Pr. Director General, Systems & Data Management, New Delhi.
3. The Pr. DG/DG, DGGI/DGGST/DG(Audit)/DG(TPS).
4. The Commissioner, GST (Policy Wing).
5. All the Pr. Commissioners/Commissioners of GST.
6. The ADGs of Systems, New Delhi/ Bengaluru / Kolkata.
7. All the SSO ID's registered in the GST system for this functionality.

etc

