

**GOVERNMENT OF WEST BENGAL  
DIRECTORATE OF COMMERCIAL TAXES  
14, BELIAGHATA ROAD, KOLKATA-700015**

**TRADE CIRCULAR No. 19/2019** (*Circular No. 99/18/2019-GST*)

**DATED: 26.04.2019**

**Subject: Clarification regarding filing of application for revocation of cancellation of registration in terms of Removal of Difficulty Order (RoD) number 05/2019-State Tax dated 23.04.2019 published vide Notification No. 678 F.T. dated 23.04.2019.**

Registration of several persons were cancelled under sub-section (2) of section 29 of the West Bengal Goods and Services Tax Act, 2017 (hereinafter referred to as “the said Act”) due to non-furnishing of returns in **FORM GSTR-3B** or **FORM GSTR-4**. Sub-section (2) of section 29 of the said Act empowers the proper officer to cancel the registration, including from a retrospective date. Thus registration have been cancelled either from the date of order of cancellation of registration or from a retrospective date.

2. Representations have been received that large number of persons whose registration were cancelled could not apply for revocation of the said cancellation of registration within the period of 30 days as provided in sub-section (1) of section 30 of the said Act. Accordingly, a Removal of Difficulty Order (RoD) number 05/2019-State Tax dated the 23<sup>rd</sup> April, 2019 published vide Notification No. 678F.T. dated 23.04.2019 has been issued wherein persons whose registrations have been cancelled under sub-section (2) of section 29 of the said Act after they were served notice in the manner provided in section clause (c) and clause (d) of sub-section (1) of section 169 of the said Act and who could not reply to the said notice and for whom cancellation order has been passed up to 31<sup>st</sup> March, 2019, have been given one time opportunity to apply for revocation of cancellation of registration on or before the 22<sup>nd</sup> July, 2019. Further, vide notification No. 679-F.T., dated the 23<sup>rd</sup> April, 2019, two provisos have been inserted in sub-rule (1) of rule 23 of the West Bengal Goods and Services Tax Rules, 2017 (hereinafter referred to as “the said Rules”). In the light of these changes and in order to ensure uniformity in the implementation of the provisions of the law, the Commissioner, in exercise of its powers conferred by section 168 (1) of the said Act, hereby clarifies the issues relating to the procedure for filing of application for revocation of cancellation of registration.

3. First proviso to sub-rule (1) of rule 23 of the said Rules provides that if the registration has been cancelled on account of failure of the registered person to furnish

returns, no application for revocation of cancellation of registration shall be filed, unless such returns are furnished and any amount in terms of such returns is paid. Thus, where the registration has been cancelled with effect from the date of order of cancellation of registration, all returns due till the date of such cancellation are required to be furnished before the application for revocation can be filed. Further, in such cases, in terms of the second proviso to sub-rule (1) of rule 23 of the said Rules, all returns required to be furnished in respect of the period from the date of order of cancellation till the date of order of revocation of cancellation of registration have to be furnished within a period of thirty days from the date of the order of revocation.

4. Where the registration has been cancelled with retrospective effect, the common portal does not allow furnishing of returns after the effective date of cancellation. In such cases it was not possible to file the application for revocation of cancellation of registration. Therefore, a third proviso was added to sub-rule (1) of rule 23 of the said Rules enabling filing of application for revocation of cancellation of registration, subject to the condition that all returns relating to the period from the effective date of cancellation of registration till the date of order of revocation of cancellation of registration shall be filed within a period of thirty days from the date of order of such revocation of cancellation of registration.

5 The above provisions are explained, by way of an Illustration in Annexure, for better clarity.

6. Difficulty, if any, in the implementation of this circular may be brought to the notice of the Commissioner immediately.

7. This circular shall be deemed to have come into force with effect from 23.04.2019.

Sd/-  
(Smaraki Mahapatra)  
Commissioner, State Tax,  
West Bengal

Memo. – 203 CT/PRO  
3C/PRO/2019

Date: 26.04.2019

Copy forwarded to the Additional CST/ISD for information and for uploading it on the official website of the Directorate for information of all concerned.

Sd/-  
(Adesh Kumar)  
Special CST & PRO

**Annexure**

<b>Return not furnished from</b>	<b>Date of order of cancellation of registration</b>	<b>Cancellation of registration effective from</b>	<b>Date of filing of application for revocation of cancellation of registration as per RoD (to be filed on or before the 22<sup>nd</sup> July, 2019)</b>	<b>Returns to be furnished before filing the application for revocation of cancellation of registration</b>	<b>Date of order of revocation of cancellation of registration</b>	<b>Date of furnishing returns for period b/w date of order of cancellation of registration and date of revocation of cancellation of registration (to be filed within thirty days from the date of order of revocation of cancellation of registration)</b>	<b>Returns to be furnished within thirty days from date of order of revocation of cancellation of registration</b>
July, 18	01 <sup>st</sup> March, 19	01 <sup>st</sup> March, 19	30 <sup>th</sup> May, 19	<b>Returns due till 01<sup>st</sup> March, 19</b> (i.e. July, 18 to January, 19)	01 <sup>st</sup> June, 19	01 <sup>st</sup> July, 19	<b>Returns due till 01<sup>st</sup> June, 19</b> (i.e. February, 19 to April, 19)
July, 18	22 <sup>nd</sup> March, 19	22 <sup>nd</sup> March, 19	20 <sup>th</sup> June, 19	<b>Returns due till 22<sup>nd</sup> March, 19</b> (i.e. July, 18 to February, 19)	22 <sup>nd</sup> June, 19	22 <sup>nd</sup> July, 19	<b>Returns due till 21<sup>st</sup> June, 19</b> (i.e. March, 19 to May, 19)
July, 18	01 <sup>st</sup> March, 19	01 <sup>st</sup> July, 18	30 <sup>th</sup> May, 19	<b>NA</b>	01 <sup>st</sup> June, 19	01 <sup>st</sup> July, 19	<b>Returns due till 01<sup>st</sup> June, 19</b> (i.e. July, 18 to April, 19)