

# Cancelled GST Registration Can be Restored: CBIC

**New Delhi:** The Central Board of Indirect Taxes and Customs (CBIC) has allowed restoration of cancelled registration of businesses under the Goods and Services Tax (GST). The board has launched a facility on its online portal to facilitate such restoration. The move brings relief to many taxpayers whose registrations were cancelled suo moto and the time period of application for revocation of cancellation had already lapsed.

In a communication to its field officers, CBIC said that a functionality in the name of 'Restoration of Cancelled Registration' has been developed and deployed with effect from March 23 to facilitate the jurisdictional range officers to restore the registrations in pursuance of judicial or appellate orders.

This functionality would cover both the cancellations ordered suo motu by field officers without applying for revocation through form REG-21 and cancellation on the request from the taxpayers.

—ANURADHA SHUKLA