

## Section - 28 : Amendment of Registration

Core / Main

field amendment

• legal name of Business

• Address of place of Buss. / additional place of Buss.

• Addition / deletion / retirement of partner, director, karta, CO responsible for day to day affairs of buss. which does not need constitution

change in reg<sup>n</sup> particulars within 15 days, Apply in GST REG-14

Verified by P.O + Supporting docs.

P.O is of the opinion that

Amendment warranted + docs completed and correct  
Approved amendment within 15 days

Issue amendment order

GST-REG 15

Other /

Normal changes

Apply in GST REG-14

upon submission RC stands amended

change in constitution (Resulting in PAN change)

Apply for fresh registration (GST-REG 02)

Continue on Next Page.

Amendment not wanted &  
Docs not completed / incorrect

- Serve SCN (REG-03)  
within 15 days
- To show cause  
within 7 days  
(why application shall  
not be rejected)

R.P. reply (REG-04)  
and reply satisfactory

Approved amendment

Issue order GST  
REG-15

Reply not  
satisfactory OR  
No reply

Reject application  
and Pass order  
GST-REG-15

\* If no action by P.O (Proper officer)  
within Specified time (15 days)  
RC shall stand amended  
and amended RC Made  
available to R.P

NOTE:1 Amendment effective from date of submission  
of application except by Commissioner order

NOTE:2 change in mobile no/e-mail address only after  
verification through OTP.

Important

## Section 29 : Cancellation / Suspension of Registration

[Rule 20 to 22 and 44]

Yaha P.O or assessee dono cancel karwa sakte hai  
 sec 29(1) :- P.O may suo moto / on application by R.P  
 or by his legal heir (in case of death) cancel registration where :-

- Business discontinued / transferred fully.
- change in constitution (Amalgamation, demerger)
- Taxable person, no longer liable u/s 22/24, or intend to opt out of voluntary reg<sup>n</sup> u/s 25(3)

Yaha P.O cancel kara sakta hai

sec 29(2) :- P.O may cancel registration where -

a) R.P has contravened such provisions of acts / rules :-

Rule 21 :-

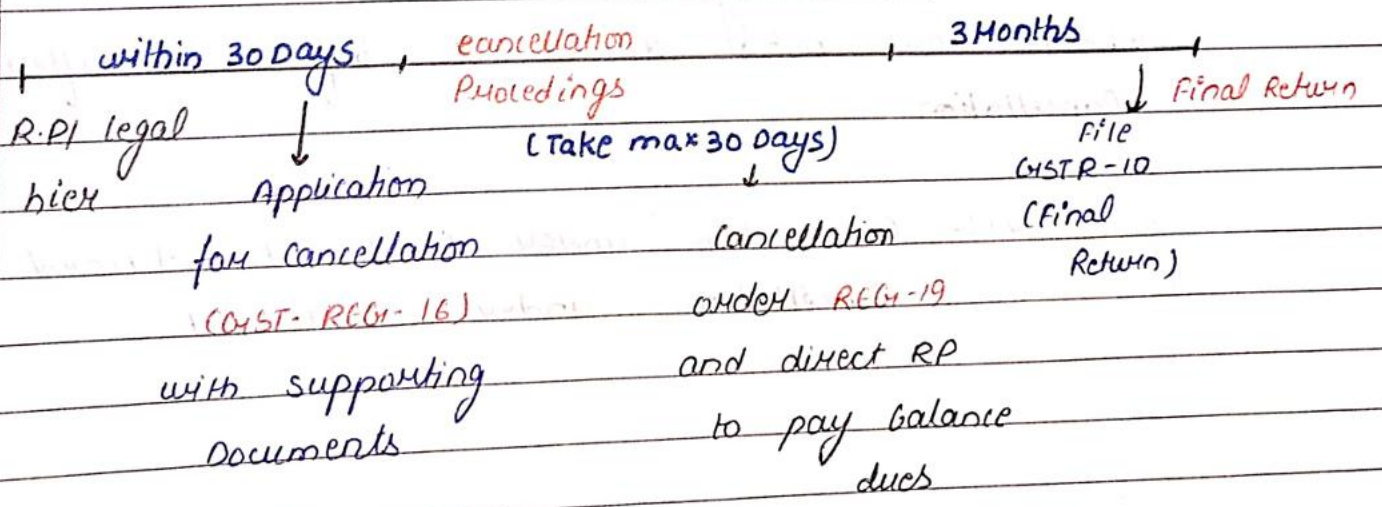
- No Business from declared POB
- Issue Invoice / BOB without Supply of Goods, Services or both.
- violates provision of R-104 (Bank details)
- violates provision u/s 16 and Rule LITC
- Furnish incorrect details in GSTR-1
- violates provisions of R-86B (Restriction on ITC utilisation in E. O. ledger)

- (b) Composition taxable person - NO RETURN from More than 3 Months from due date of GSTR-4
- (c) Normal Taxable person - NO RETURN for continuous 6 Months  
 - NO RETURN for continuous 2 quarters (if BRMP)
- (d) Voluntary Registration - Bus not commenced in 6 Months.

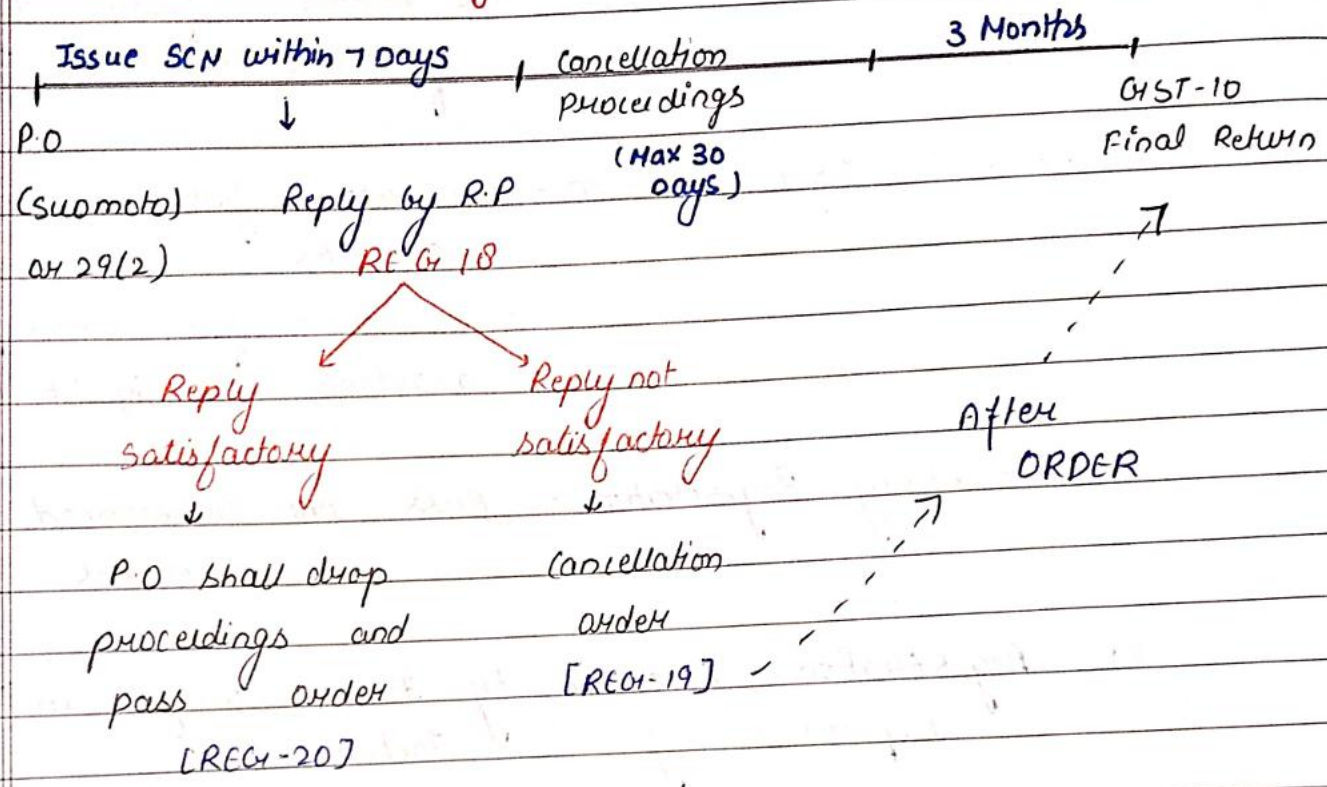
(e) Registration obtained by Fraud, willful misstatement / suppression of fact.

## Procedure of Cancellation

Case I - Cancellation by R.P



Case 2 : Cancellation by P.O



Sec 29[3] - Cancellation of registration not to affect liability to pay tax and dues under this Act, for any period prior to date of cancellation whether or not determined before or after cancellation.

Sec 29(4):- Cancellation under SGST Act, deemed cancellation under CGST Act.

Section - 30

Revocation of Registration

(Proper officer)

↓  
Registration cancelled by P.O (Slu-moto)

↓  
Revocating application (GST-REG 21)  
(within 90 days + extension)  
↓  
180 days

↓  
P.O Satisfied  
(Take max 30 days)

↓  
Revoke Cancellation

↓  
Issue order in  
"REG-22"

↓  
P.O not  
satisfied

↓  
Issue SCN (Reg-23)  
(within 7 days)

↓  
R.P will reply in  
REG-24 within 30

↓  
Days  
↓  
P.O  
not satisfied

↓  
Reject application  
↓  
order  
passed REG-05

