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# L&S Update

an e-update to clients from  
**Lakshmikumaran & Sridharan**

**L&S GST Update No. \_\_\_\_**  
**25th April, 2019**

- **Extension of time limit to apply for revocation of cancellation of registration**
- **Quarterly & Annual returns for Composition taxpayers**
- **Restriction on generation of e-way bill in certain cases**

## **Revocation of cancellation of registration – Extension of time limit for filing application (Order No. 5/2019-GST)**

- CBIC has issued **Central Goods and Services Tax (Fifth Removal of Difficulties) Order, 2019** dated 23.04.2019 to provide one time opportunity to apply for revocation of cancellation of registration for specified taxpayers.
- A proviso has been inserted in Section 30(1) of the CGST Act to allow filling of application for revocation of cancellation of the registration on or before 22.07.2019, where cancellation order has been passed up to 31.03.2019.
- This extension has been granted on the ground that the taxpayers were not familiar with the manner of service of notice for cancellation by e-mail or making available at portal in comparison to earlier regime where manual service of notice was provided.

## Revocation of cancellation of registration

### Amendments to CGST Rules by Notification No. 20/2019-Central Tax

- Consequent to the issuance of Order No. 5/2019-GST to provide one time opportunity to apply for revocation of cancellation of registration, conditions have been prescribed by above notification to avail such benefit.
- **Cases where registration has been cancelled with prospective effect** - all returns for the period from date of order of cancellation till date of order of revocation are required to be furnished within 30 days from date of order of revocation [Newly inserted second proviso to Rule 23(1)].
- **Cases where registration has been cancelled with retrospective effect** - third proviso has been inserted in Rule 23(1) to enable filing of application for revocation of cancellation of registration, subject to the condition that all returns for the period from effective date of cancellation till date of order of revocation shall be filed within a period of 30 days from date of order of revocation of cancellation of registration.
- Clarifications on the above amendments have been issued by CBIC by Circular No. 99/18/2019-GST dated 23-4-2019.

## Composition taxpayers related changes

### Notification Nos. 20 & 21/2019 – Central Tax, both dated 23.04.2019

- Giving relief to composition taxpayers and persons paying tax by availing the benefit of Notification No. 02/2019– Central Tax (Rate), dated 7-3-2019, CBIC has allowed such taxpayers to file-
  - a) A **quarterly statement** containing the details of payment of self-assessed tax in **FORM GST CMP-08**, till the 18th day of the month succeeding the relevant quarter.
  - b) A return for **every financial year** or, as the case may be, part thereof in **FORM GSTR-4**, till the thirtieth day of April following the end of such financial year.

## **Restriction on generation of e-waybill**

- CBIC has issued Notification No. 22/2019-Central Tax, dated 23.04.2019 to specify 21.06.2019 as the date from which amendments to CGST Rules as per Notification No. 74/2018-Central Tax shall be made effective.
- As per the relevant provision [Rule 138E], in case of regular taxpayers, on default in filing of returns for two consecutive months, taxpayers will be restricted from generating e-way bills.
- In case of composition taxpayers, such restriction will apply on default in filing of returns for two consecutive tax periods.

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