



# Goods & Services Tax

## Educational Series

PD & PP : GST : 189

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### Central Goods & Services Tax Rules, 2017

#### Rule 22 provides for Cancellation of Registration

(1) Where the proper officer has reasons to believe that the registration of a person is liable to be cancelled under section 29, he shall issue a notice to such person in **FORM GST REG-17**, requiring him to show cause, within a period of **seven working days** from the date of the service of such notice, as to why his registration shall not be cancelled

(2) The reply to the show cause notice shall be furnished in **FORM REG-18** within the period specified

(3) Where a person who has submitted an application for cancellation of his registration is no longer liable to be registered or his registration is liable to be cancelled, the proper officer shall issue an order in **FORM GST REG-19**, within a period of **thirty days** from the date of application, cancel the registration, with effect from a date to be determined by him and notify the taxable person, directing him to pay arrears of any tax, interest or penalty including the amount liable to be paid

(4) Where the reply furnished is found to be satisfactory, the proper officer shall drop the proceedings and pass an order in **FORM GST REG -20**.

(5) The provisions of sub-rule (3) shall, mutatis mutandis, apply to the legal heirs of a deceased proprietor, as if the application had been submitted by the proprietor himself