





www.icsi.edu

Goods & Services Eax Educational Series

PD & PP: GST: 188 March 06, 2018

Central Goods & Services Tax Rules, 2017

Rule 21 deals with **Cancellation of Registration in Certain Cases**:

The registration granted to a person is liable to be cancelled, if the said person,-

a)	 does not conduct any business from the declared place of business
b)	•issues invoice or bill without supply of goods or services in violation of the provisions of this Act, or the rules made thereunder
c)	•violates the provisions of section 171 of the Act or the rules made thereunder

Disclaimer: This document developed for academic purposes only, is based on the information available in public domain. The Institute of Company Secretaries of India shall not be responsible for any loss or damage caused due to any action taken on the basis of information contained in this document. Any person wishing to act on the basis of the information contained in this document should do so only after cross checking with the original source.