



Goods & Services Tax

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,-

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| a) | <ul style="list-style-type: none">• does not conduct any business from the declared place of business |
| b) | <ul style="list-style-type: none">• issues invoice or bill without supply of goods or services in violation of the provisions of this Act, or the rules made thereunder |
| c) | <ul style="list-style-type: none">• violates the provisions of section 171 of the Act or the rules made thereunder |