**FAQs On Goods & Services Tax**

 **3. Registration**

**Q 22. Whether Amendments to the Registration Certificate is permissible?**

Ans. Yes. In terms of Section 20, the proper officer may, on the basis of such information furnished either by the registrant or as ascertained by him, approve or reject amendments in the registration particulars in the manner and within such period as may be prescribed. It is to be noted that permission of the proper officer for making amendments will be required for only certain core fields of information, whereas for the other fields, the registrant can himself carry out the amendments.

**Q 23. Whether Cancellation of Registration Certificate is permissible?**

Ans. Yes. Any Registration granted under this Act maybe cancelled by the Proper Officer, in circumstances mentioned in Section 21 of the MGL. The proper officer may, either on his own motion or on an application filed, in the prescribed manner, by the registered taxable person or by his legal heirs, in case of death of such person, cancel the registration, in such manner and within such period as may be prescribed.

**Q 24.Whether cancellation of Registration under CGST Act means cancellation under SGST Act also?**

Ans. Yes. The cancellation of registration under one Act (say CGST Act) shall be deemed to be a cancellation of registration under the other Act (i.e. SGST Act). (Section 21 (6)).

Source:http://cbec.gov.in/resources//htdocscbec/deptt\_offcr/faqongst.pdf;jsessionid=825C7C194F0FC0652FFE5A809FE81F69

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