**FAQs On Goods & Services Tax**

**3. Registration**

**Q 25. Can the proper Officer Cancel the Registration on his own?**

Ans. Yes, in certain circumstances specified under section21(2) of MGL, the proper officer can cancel the registration on his own. Such circumstances include not filing return for a continuous period of six months (for a normal taxable person) or three months (for a compounding taxpayer),and not commencing business within six months from the date of registration. However, before cancelling the registration, the proper officer has to follow the principles of natural justice. (Section 21 (4))

**Q 26. What happens when the registration is obtained by means of wilful mis-statement, fraud or suppression of facts?**

Ans. In such cases, the registration may be cancelled with retrospective effect by the proper officer. Section 21(3).

**Q 27. Is there an option to take centralized registration for services under MGL?**

Ans. No.

**Q 28. If the taxpayer has different business verticals in one state, will he have to obtain separate registration for each such vertical in the state?**

Ans. No. However the taxpayer has the option to register such separate business verticals independently in terms of Section 19(2) of MGL.

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