

GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
DEPARTMENT OF TRADE & TAXES
(POLICY BRANCH)
VYAPAR BHAWAN, IP ESTATE, NEW DELHI- 110002

No.F.3(377)/GST/POLICY/2021/ 712-719

Dated: 21-06-2023

CORRIGENDUM

- Reference:** (1) Circular No. – 15/2021-GST of State Tax dated 10/03/2022
(2) Corrigendum No. F.3(377)/GST/Policy/2021/1243-49 dated 28/04/2022
(3) Corrigendum No. F.3(377)/GST/Policy/2021/688-693 dated 09/06/2023


Subject: **Standard Operation Procedure (SOP) for implementation of the provision of extension of time limit to apply for revocation of cancellation of registration under section 30 of the DGST Act, 2017 and rule 23 of the DGST Rules, 2017-reg.**

1. In supersession of Corrigendum No. F.3(377)/GST/Policy/2021/688-693 dated 09/06/2023, the Para-4 of the Circular No. 15/2021-GST of State Tax may be read as under:-

“Procedure similar to that explained in paragraph 3.1 to 3.3 above, shall be followed *mutatis-mutandis* by Sh. Awanish Kumar, Special Commissioner-II in respect of Zone from 1 to 12, in case a person applies for revocation of cancellation of registration beyond a period of 60 days from the date of service of the order of cancellation of registration but within 90 days of such date”.

2. Others terms and conditions mentioned in Circular No 15/2021-GST of State Tax remain the same.

This is issued with approval of Principal Commissioner, GST.


(Awanish Kumar, IAS)
Special Commissioner (Policy)

No.F.3(377)/GST/POLICY/2021/ 712-719

Dated: 21-06-2023

Copy forwarded for information and necessary action to:

1. All Spl./Addl./Joint Commissioners, Department of Trade & Taxes, GNCT of Delhi, Vyapar Bhawan, I.P. Estate, New Delhi-02.
2. Special Commissioner,(PR), Department of Trade & Taxes, GNCT of Delhi, Vyapar Bhawan, I.P. Estate, New Delhi-02 for publicity of the contents of this circular.
3. Sr. System analyst, IT for uploading the circular on website of the Department.
4. The President/General Secretary, Sales Tax Bar Association(Regd.), Vyapar Bhawan, I.P. Estate, New Delhi-02.
5. All Assistant Commissioner/GSTOs Department of Trade & Taxes, GNCT of Delhi, Vyapar Bhawan, I.P. Estate, New Delhi-02 through Zonal Commissioners.
6. PS to the Pr. Commissioner, Department of Trade & Taxes, GNCT of Delhi, Vyapar Bhawan I.P. Estate, New Delhi-02.


(Rita Kaushik)
Assistant Commissioner(Policy)

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22/06/2023

Ms. Shashi