

OFFICE OF THE NATIONAL CAPITAL TERRITORY OF DELHI  
DEPARTMENT OF TRADE AND TAXES  
POLICY (GST) BRANCH  
VYAPAR BHAWAN: I.P. ESTATE: NEW DELHI-02

F. No. 96/ACTT/GST/2018/ 391-93

Dated:- 18-7-18

ORDER

It has been observed that several Tax Payers are coming to the Department with complaint/information that their Registration Number is showing inactive on GSTN Common Portal and therefore they are unable to log in and file their due returns.

The reason for occurrence of above issue is that during verification of Application for Enrolment of existing Tax Payers, online Show Cause Notices were issued by the Concerned Proper Officer(s). Since, the GSTN portal was a new facility and there were possibilities of unawareness/overlooking of SCN on the part of Tax Payers, resultantly, these Provisional Registrations got inactive/cancelled from Back end by the System.

Keeping in view of facts mentioned above, all proper officer(s) of Trade & Taxes Department, Govt. of NCT of Delhi are hereby directed to revoke/restore all such cases of migration after due verification of the facts, submitted by the inactive/cancelled Tax Payers in prescribed form, i.e. GST REG-21 before them.

There is a facility available to all proper officers in their log-in on the portal to up-load requisite documents provided by the Tax Payer in response to their Show Cause Notice, using ARN of the GST-REG-26.

This issues with the prior approval of the Competent Authority.

  
(Anand Kumar Tiwari)  
Additional Commissioner (Policy)

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Copy for information and necessary action to:-

1. Spl Commissioner (Policy).
2. Officers/Official Concerned.
3. Guard File.