Signature

Name

Designation

Jurisdiction

Date:

Place:".

44. In the principal rules, after the **FORM GST REG-33** the following shall be inserted, with effect from the 01st day of April 2027, namely: —

"**FORM GST REG-34**

[*See rule 20 (14)]*

Reference No. – << Date >>

To

Registration Number (GSTIN/UIN)

(Name)

(Address)

SHOW CAUSE NOTICE FOR CHANGE IN EFFECTIVE DATE OF CANCELLATION

Whereas on the basis of information which has come to my notice, it appears that effective date of cancellation of registration is liable to be changed for the following reasons: -

(Drop Down for Specific reasons)

has obtained registration by means of fraud, wilful misstatement or suppression of facts; or

a. does not conduct any business from the declared place of business;

b. issues invoice or bill without supply of goods or services or both in violation of the provisions of this Act, or the rules made thereunder; or

c. has taken voluntary registration under sub-section (3) of section 25 and has not commenced business within six months from the date of registration; or

You are hereby requested to furnish a reply to this notice within thirty days from the date of service of this notice.

If you wish to be heard in person, or through an authorised representative, an opportunity of personal hearing is hereby granted to appear before the undersigned on …… (DD/MM/YYYY) at ……. HH:MM).

If you fail to furnish a reply within the stipulated date or fail to appear for personal hearing on the appointed date and time, the case will be decided *ex parte* on the basis of available records and on merits.

Kindly refer to the supportive document(s) attached for case specific details.

Signature

<Name of the Officer>

Designation

Jurisdiction

Place:
Date: ".

45. In the principal rules, after the **FORM GST REG-34** the following shall be inserted, with effect from the 01st day of April 2027, namely: —

"FORM GST REG-35

[See rule 20 (15)]

REPLY TO THE SHOW CAUSE NOTICE ISSUED FOR CHANGE IN EFFECTIVE DATE OF CANCELLATION

1.	Reference No. of Notice	Date of issue
2.	GSTIN / UIN	
3.	Name of business (Legal)	
4.	Trade name, if any	
5.	Reply to the notice	
6.	List of documents uploaded	