7.	Verification I _____hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom. Signature of Authorised Signatory: Name: Designation/Status: Place: Date: ".

46. In the principal rules, after the **FORM GST REG-35** the following Form shall be inserted, with effect from the 01st day of April 2027, namely: —

"FORM GST REG-36

[See rules 20 (16)/20(19*)*]

Reference No.-

ate: DD/MM/YYYY

To

<Taxpayer Name>

<Taxpayer Address>

GSTIN/ UIN: <GSTIN number>

Show Cause Notice No.: <SCN number> Date: DD/MM/YYYY

Sub: Order for Dropping the Proceedings for Change in effective date of Cancellation

This has reference to your reply filed *vide* ARN…. dated…… in response to the Show Cause Notice referred to above. Upon consideration of your reply and/or submissions made during hearing, the proceedings initiated for change in effective date of cancellation of registration stands vacated for the following reasons:

……..

Signature:

< Name of the Officer>

Designation:

Jurisdiction:

Place:
Date: ".

OR

This has reference to the Show cause notice referred to above. As no order has been issued within sixty days from the date of issue of the said notice, the proceedings initiated for change in effective date of cancellation of registration are deemed to be dropped under sub-rule (19) of rule 20.

NB: This is a system generated order and does not require signature by the issuing authority.

Date:".

47. In the principal rules, after the FORM GST REG-36, the following form shall be inserted, with effect from the 01st day of April 2027, namely: —

"FORM GST REG-37

[See rules 20(17)/20(18)]

Reference Number

Date

To

Name

Address

GSTIN / UIN

Application Reference Number (ARN)

Date

ORDER FOR CHANGE IN EFFECTIVE DATE OF CANCELLATION OF REGISTRATION

This has reference to Show Cause Notice issued dated …….

7. Whereas no reply to the Show Cause Notice has been submitted; and whereas, the undersigned based on record available with this office is of the opinion that effective date cancellation of your registration is liable to be changed for following reason(s): or

8. Whereas reply to the Show Cause Notice has been submitted *vide* <ARN Number> dated__; and whereas, the undersigned on examination of your reply to show cause notice and based on record available with this office is of the opinion that effective date of cancellation of your registration is liable to be changed for following reason(s): or

9. Whereas no reply to the Show Cause Notice has been submitted and on day fixed for personal hearing, and whereas, the undersigned based on record available with this office is of the opinion that effective date of cancellation of your registration is liable to be changed for following reason(s): or

10. Whereas no reply to the Show Cause Notice has been submitted, but you/ your authorised representative attended the personal hearing and made a written or verbal submission; and whereas, the undersigned on examination of your written or verbal submission made during personal hearing and based on record available with this office is of the opinion that that effective date of cancellation of your registration is liable to be changed for following reason(s): or

11. Whereas reply to the Show Cause Notice has been submitted *vide* <ARN Number> dated__. But you or your authorised representative did not attend the personal hearing on scheduled or extended date; and whereas, the undersigned on examination of your reply to show cause notice and based on record available with this office is of the opinion that effective date of cancellation of your registration is liable to be changed for following reason(s): or