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

12. Whereas reply to the Show Cause Notice has been submitted *vide* <ARN Number> dated___and you/ your authorised representative attended the personal hearing, made a written/oral submission during personal hearing; and whereas, the undersigned has examined your reply to show cause notice as well as submissions made at the time of personal hearing and is of the opinion that effective date of cancellation of your registration is liable to be changed for following reason(s):

The effective date of cancellation of your registration is <<DD/MM/YYYY>>.

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

It may be noted that a registered person furnishing return under sub-section (1) of section 39 of the CGST Act, 2017 is required to furnish a final return in FORM GSTR-10 within three months of the date of this order.

- You are required to furnish all your pending returns.
- It may be noted that the cancellation of registration shall not affect the liability to pay tax and other dues under this Act or to discharge any obligation under this Act or the rules made thereunder for any period prior to the date of cancellation whether or not such tax and other dues are determined before or after the date of cancellation.

Signature:

< Name of the Officer>

Designation:

Jurisdiction:

Place:

Date: ".

48. In the principal rules, after the **FORM GST REG-37**, the following Form shall be inserted, namely: —

FORM GST REG-38

[See rules 14(B), 20 and 22]

Reference No.- …

Date: DD/MM/YYYY

To GSTIN/ UIN:

Date: DD/MM/YYYY

Cancellation of Registration

This is in reference to application for cancellation of registration submitted by you *vide* Reference Number …. dated DD/MM/YYYY. Upon submission of application for cancellation of registration, the registration is deemed to be cancelled from the date of submission of the application/date from which cancellation is sought.

OR

The registration obtained under rule 14B is deemed to be cancelled whereas-

a) the electronic commerce operator withdraws the permission given to the registered person for making the supply of goods through him from his warehouse which has been declared as his principal place of business by the registered person or whose