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

registration including associated registration for collection of tax at source under section 52 has been cancelled and where the said registered person has not applied for amendment of details of registration within thirty days from the date of withdrawal of such permission or cancellation of such registration, as the case may be; or

b) the registration obtained in the home State has been cancelled declaring which the registration under this rule has been obtained; Or

c) the electronic commerce operator's application for change of the address declared as the registered person's principal place of business has been approved, and the registered person, being required to amend its registration, accordingly, has failed to file the requisite amendment application within thirty days of such approval.

3. 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.

Place:

Date:

*This is system generated order and it does not require any signature.".”

49. In the principal rules, in **FORM GSTR-3B**, after the word, letters and figure "**FORM GSTR-3B**", for the brackets, words and figures "*[See Rule 61(5)*]", the brackets, words and figures "*[See rule 61(1)]*" shall be substituted.

50. In the principal rules, in **FORM GSTR-4**, -

(i) for Table number 5 and entries relating thereto, the follwing Table shall be substituted, namely: -

"**Sl. No.**	**Description**	**Value**	**Integrated Tax**	**Central Tax**	**State/UT Tax**	**Cess**
1	Outward supplies of Goods (including exempt supplies)					
1(a)	Outward supplies of Services (including exempt supplies) but (excluding supplies of Services made through an ECO, where the ECO is liable to pay tax under section 9(5)					
1(b)	Outward supplies of Services made through an ECO, where the ECO is liable to pay tax under section 9(5).					
2	Inward supplies attracting reverse charge including import of services					
3	Tax payable (1+1(a)+2)					
4	Interest payable, if any					
5	Tax and interest paid					”;

(ii) under the heading "Instructions", after serial number 5, the following serial numbers shall be inserted, namely: -

"5A The taxpayer shall report outward supplies (and adjustments thereof) for the supply of goods (including exempt supplies) in the designated column.