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17/07/2020

CBEC-20/06/11/2020 -GST
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs
GST Policy Wing

Room 159-A,
North Block, New Delhi
Dated 17 July 2020

To,

The Principal Chief Commissioners / Chief Commissioners / Principal Commissioners /
Commissioners of Central Tax (All)

Madam/Sir,

**Subject: Removal of pendency of registration application filed during COVID period –
reg.**

Sub-section (10) of section 25 of the CGST Act, 2017 read with rule 9 of CGST Rules, 2017. provides for deemed approval of application of registration after a period of three working days, if the proper officer fails to take any action on the said application within the said period of three working days.

2. Strong apprehensions had been raised on possible mis-use of the deeming provision during the COVID lock down period, where either the central / state tax offices are closed or are functioning with skeletal staff. Since the lockdown applied across all establishments including those belonging to the Government (Central and State), during the lockdown period there being no 'working days', it had been decided that the deemed approval of application of registration would not be granted on the portal with effect from 25th March, 2020. Accordingly, deemed approvals had been held up. However, since the lockdown is over in most of the areas and offices are open since 1st June 2020, as informed in the video conference by Member GST on 26th June 2020, deemed approvals have been granted for all those applications pending as on 30.06.2020, which had not been processed till 15th July 2020.

3. It has been further decided that the applications received thereafter which remain pending as on 28.07.2020 shall be deemed approved on 31.07.2020 and the 3 days deemed approval of application of registration would be resumed from 01st August, 2020. Accordingly, it is requested that all the pending applications of registration be disposed of, on or before 30st

July, 2020 as a special drive. In this regard, necessary administrative instructions may please be issued to all the proper officers under your jurisdiction to liquidate the pending applications before the deemed approval of registration gets resumed. You may also monitor them on a daily basis till 28.07.2020, so that the pendency is liquidated.

4. It is also noticed that during the lock down period also, a few registration applications have been deemed approved on the portal because of technical glitches. GSTN has been requested to forward the list of such GSTINs who got deemed approval during the lockdown to the jurisdictional officers. In such cases, where ever required, proper officers may get the physical verification of business premises done.

Yours faithfully,


13/07/2020

(Yogendra Garg)

Principal Commissioner

Copy to:

1. Joint Secretary, GST Council Secretariat, with a request to circulate a copy to all States/UTs for similar action.
2. EVP (Services), GSTN, for information and necessary action.