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the registered person may apply for revocation of cancellation of such registration upto the 30th day of June, 2023; the application for revocation shall be filed only after furnishing the returns due upto the effective date of cancellation of registration and after payment of any amount due as tax, in terms of such returns, along with any amount payable towards interest, penalty and late fee in respect of the such returns; no further extension of time period for filing application for revocation of cancellation of registration shall be available in such cases. Explanation: For the purposes of this notification, the person who has failed to apply for revocation of cancellation of registration within the time period specified in section 30 of the said Act includes a person whose appeal against the order o.....