

Trade Circular No. 23T of 2021. Subject: Clarification regarding extension of time limit to apply for revocation of cancellation of registration in view of Notification No. 34/2021-State Tax dated 7th September, 2021 - Reg. Ref: (1) Circular No. 158/14/2021-GST dated 6th September, 2021 issued by the CBIC (2) Notification no. 34/2021-State Tax dated 7th September, 2021 (3) Circular No. 11T of 2021 dated 5th June, 2021. Central Board of Indirect Taxes and Customs (CBIC) has issued the above referred circular. For the uniformity, it has been decided that the said circular issued by the CBIC is being made applicable, mutatis mutandis, in implementation of the MGST Act, 2017. Copy of the referred CBIC circular is attached herewith. It has already been clarified through circular no. 11T of 2021 that the jurisdictional divisional Joint Commissioner of State Tax s.....