



कार्यालय आयुक्त, वाणिज्यिक कर, मध्यप्रदेश

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क्रमांक/149/2019/41-B/XXI/ 297

इन्दौर, दिनांक 14/02/2023

प्रति,

संयुक्त आयुक्त (समस्त),
उपायुक्त (समस्त),
सहायक आयुक्त (समस्त),
राज्य कर अधिकारी (समस्त),
वाणिज्यिक कर, मध्यप्रदेश.

Standard Operating Procedure
CANCELLATION OF REGISTRATION

विषय:-मध्यप्रदेश माल एवं सेवा कर अधिनियम 2017 के अंतर्गत भौतिक सत्यापन उपरांत पंजीयन निरस्तीकरण का SOP.

अवगत होंगे कि जीएसटी पंजीयन, राजस्व प्राप्ति की प्रथम कड़ी है। कतिपय प्रकरणों में यह संज्ञान में आया है की कुछ करदाता फर्जी दस्तावेजों के आधार पर पंजीयन प्राप्त कर फेक-इनवायसिंग कर फेक आयटीसी पास ऑन कर रहे हैं। मुख्यालय स्तर से भौतिक सत्यापन अभियान अंतर्गत बड़ी संख्या में संदिग्ध व्यवसायों की जानकारी सामने आई है। ऐसे प्रकरणों में पंजीयन निरस्तीकरण में विलंब से प्रदेश का राजस्व प्रभावित होता है साथ ही प्रक्रिया का पालन किये बिना / अपर्याप्त आधारों पर की गई पंजीयन निरस्तीकरण कार्यवाही के परिहार्य से करदाताओं को अनावश्यक परेशानी होती है। पंजीयन निरस्तीकरण की प्रक्रिया के अवलोकन एवं विभिन्न स्रोतों से प्राप्त जानकारी से यह तथ्य संज्ञान में आया है कि समुचित अधिकारियों द्वारा पंजीयन निरस्तीकरण करने की प्रक्रिया में एकरूपता नहीं है। मध्यप्रदेश माल एवं सेवा कर अधिनियम, 2017 की धारा 29 सहपठित नियम 21 एवं 22 में पंजीयन निरस्तीकरण के संबंध में प्रावधान तथा प्रक्रिया दी गई है। अतः भौतिक सत्यापन उपरांत पंजीयन निरस्तीकरण की प्रक्रिया को सुदृढ बनाने हेतु निम्नानुसार मानक प्रक्रिया निर्धारित की जाती है-

2. मध्यप्रदेश माल एवं सेवा कर अधिनियम, 2017 की धारा 29 के प्रावधान निम्नानुसार है -

Section 29-Cancellation or suspension of registration

Sub-section (2) The proper officer may cancel the registration of a person from such date, including any retrospective date, as he may deem fit, where,-

- a registered person has contravened such provisions of the Act or the rules made thereunder as may be prescribed; or
- registration has been obtained by means of fraud, wilful misstatement or suppression of facts:

Provided that the proper officer shall not cancel the registration without giving the person an opportunity of being heard:

Provided further that during pendency of the proceedings relating to cancellation of registration, the proper officer may suspend the registration for such period and in such manner as may be prescribed.

Sub-section (3) the cancellation of registration under this section shall not affect the liability of the person 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.

Sub-section (4) The cancellation of registration under the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act, as the case may be, shall be deemed to be a cancellation of registration under this Act.

Sub-section (5) Every registered person whose registration is cancelled shall pay an amount, by way of debit in the electronic credit ledger or electronic cash ledger, equivalent to the credit of input tax in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock or capital goods or plant and machinery on the day immediately preceding the date of such cancellation or the output tax payable on such goods, whichever is higher, calculated in such manner as may be prescribed:

Provided that in case of capital goods or plant and machinery, the taxable person shall pay an amount equal to the input tax credit taken on the said capital goods or plant and machinery, reduced by such percentage points as may be prescribed or the tax on the transaction value of such capital goods or plant and machinery under section 15, whichever is higher.

Sub-section (6) The amount payable under sub-section (5) shall be calculated in such manner as may be prescribed.”

3. मध्यप्रदेश माल एवं सेवा कर नियम, 2017 के नियम 21 एवं 22 के प्रावधान निम्नानुसार

है -

Rule 21. Registration to be cancelled in certain cases. -

The registration granted to a person is liable to be cancelled, if the said person, -

- (a) does not conduct any business from the declared place of business; or
- (b) issues invoice or bill without supply of goods or services or both in violation of the provisions of this Act, or the rules made thereunder; or
- (c) violates the provisions of section 171 of the Act or the rules made thereunder.
- (d) violates the provision of rule 10A
- (e) avails input tax credit in violation of the provisions of section 16 of the Act or the rules made thereunder; or
- (f) furnishes the details of outward supplies in **FORM GSTR-1** under section 37 for one or more tax periods which is in excess of the outward supplies declared by him in his valid return under section 39 for the said tax periods; or
- (g) violates the provision of rule 86B.
- (h) being a registered person required to file return under subsection (1) of section 39 for each month or part thereof, has not furnished returns for a continuous period of six months;
- (i) being a registered person required to file return under proviso to subsection (1) of section 39 for each quarter or part thereof, has not furnished returns for a continuous period of two tax periods.

Rule 22. Cancellation of registration. -

(1) Where the proper officer has reasons to believe that the registration of a person is liable to be cancelled under section 29, he shall issue a notice to such person in **FORM GST REG-17**,

requiring him to show cause, within a period of seven working days from the date of the service of such notice, as to why his registration shall not be cancelled.

(2) The reply to the show cause notice issued under sub-rule (1) shall be furnished in **FORM REG-18** within the period specified in the said sub-rule.

(3) Where a person who has submitted an application for cancellation of his registration is no longer liable to be registered or his registration is liable to be cancelled, the proper officer shall issue an order in **FORM GST REG-19**, within a period of thirty days from the date of application submitted under rule 20 or, as the case may be, the date of the reply to the show cause issued under sub-rule (1), or under sub-rule (2A) of rule 21A cancel the registration, with effect from a date to be determined by him and notify the taxable person, directing him to pay arrears of any tax, interest or penalty including the amount liable to be paid under sub-section (5) of section 29.

(4) Where the reply furnished under sub-rule (2) or in response to the notice issued under sub-rule(2A) of rule 21A is found to be satisfactory, the proper officer shall drop the proceedings and pass an order in **FORM GST REG -20**:

Provided that where the person instead of replying to the notice served under sub-rule (1) for contravention of the provisions contained in clause (b) or clause (c) of sub-section (2) of section 29, furnishes all the pending returns and makes full payment of the tax dues along with applicable interest and late fee, the proper officer shall drop the proceedings and pass an order in **FORM GST-REG 20**.

(5) The provisions of sub-rule (3) shall, *mutatis mutandis*, apply to the legal heirs of a deceased proprietor, as if the application had been submitted by the proprietor himself.

4. भौतिक सत्यापन उपरांत यदि व्यवसायी द्वारा धारा 29(e) नियम 21(a) की स्थिति पाए जाने पर निम्नानुसार प्रक्रिया का पालन कर पंजीयन निरस्तीकरण की कार्यवाही की जाए -

4.1 विभागीय पोर्टल एवं मोबाइल एप्प पर उपलब्ध जानकारी का विश्लेषण कर पंजीयन निरस्तीकरण हेतु प्रकरण संस्थित किये जाने हेतु निम्नानुसार चेकलिस्ट में जानकारी प्रविष्ट की जावे -

Sr	Points for Verification	Response	Remark
1	Status according to Rule 21:	(y/n)	
1.1	(a) does not conduct any business from the declared place of business; or	(y/n)	
1.2	(b) issues invoice or bill without supply of goods or services or both in violation of the provisions of this Act, or the rules made thereunder; or	(y/n)	
1.3	(c) violates the provisions of section 171(Anti-profiteering measures)of the Act or the rules made thereunder	(y/n)	
1.4	(d) violates the provision of rule 10A (Bank A/C Detail obtained on PAN of Taxpayer, not provided within 45 days of registration)	(y/n)	
1.5	(e) avails input tax credit in violation of the provisions of section 16 of the Act or the rules made thereunder; or	(y/n)	
1.6	(f) furnishes the details of outward supplies in FORM GSTR-1 under section 37 for one or more tax periods	(y/n)	

	which is in excess of the outward supplies declared by him in his valid return under section 39 for the said tax periods; or		
1.7	(g) violates the provision of rule 86B. (Rule 86B has been introduced which has imposed 99% restricted on ITC available in Electronic Credit Ledger of Registered Person. This means 1% of output liability to be paid in cash with exceptions prescribed.)	(y/n)	
1.8	(h) being a registered person required to file return under subsection (1) of section 39 for each month or part thereof, has not furnished returns for a continuous period of six months;	(y/n)	
1.9	(i) being a registered person required to file return under proviso to subsection (1) of section 39 for each quarter or part thereof, has not furnished returns for a continuous period of two tax periods.	(y/n)	

- 4.2 नियम 22 के तहत पंजीयन निरस्तीकरण हेतु REG-17 कारण बताओं सूचना पत्र जारी किया जाए।
- 4.3 व्यवसायी को जवाब प्रस्तुत करने हेतु 7 कार्यदिवस का समय दिया जाए।
- 4.4 निश्चित समयावधि में जवाब प्राप्त न होने अथवा समाधानकारक न होने की दशा में REG-19 में 7 कार्यदिवस में आदेश जारी किया जाकर पंजीयन निरस्त किया जाए।
- 4.5 यदि करदाता द्वारा निश्चित समयावधि में समाधानकारक जवाब प्रस्तुत किया जाता है तो REG-20 में आदेश जारी किया जाकर निरस्तीकरण की कार्यवाही समाप्त की जावे।

5. अस्तित्वहीन अथवा धारा 29 सहपठित नियम 21 की स्थिति में निम्नानुसार कार्यवाही की जावे-

- 5.1 ऑनलाइन पोर्टल पर Part-B (Inward-outward supply), Part-C (ITC Analysis) तथा Part-D संबंधी प्रविष्टियों की अधिकांश जानकारी pre-filled उपलब्ध करायी जायेगी।
- 5.2 शेष जानकारी समुचित अधिकारी विभिन्न पोर्टल जैसे BO-web, MCA, NIC E-way bill Portal से प्राप्त कर निर्धारित प्रारूप में प्रविष्टि 10 कार्य दिवस में करेंगे।
- 5.3 उल्लेखनीय है कि भौतिक सत्यापन का उद्देश्य मात्र संदिग्ध/अस्तित्वहीन व्यवसायों का पंजीयन निरस्तीकरण नहीं है। अपितु उक्त व्यवसायों द्वारा नियम विरुद्ध ITC पास ऑन करने से हुई राजस्व क्षति की पूर्ति करना है। जिसके लिए सम्पूर्ण सप्लाय चैन Supply Chain विश्लेषण के माध्यम से फेक ITC के अंतिम recipient तक पहुंच कर ITC रिवर्सल की कार्यवाही की जाये।

6. Supply Chain Analysis –

6.1 Inward-Outward Supplies Analysis

B1- Input supply analysis: -

a. List of Inward suppliers as per GSTR 2A.

Sr	GSTIN of Supplier	Registration Date	Registration Status	Period (FY)	Inward taxable Supply	Tax amount
1	2	3	4	5	6	7

b. Details of Inward supplies by individual GSTIN as per Inward EWB. This table should be filled for every inward supplier from Report no. D2 (Tax Payer Inward Supply Chain) on Ewaybill portal :-

Sr	GSTIN	EWB Count	Period (FY)	Assessable Value	Tax Value
1	2	3	4	5	6

c. Detailed analysis of GSTIN wise Inward supplies-GSTR2A v/s EWB

Sr	GSTIN of Supplier	Registration Status	Period (FY)	Total Inward supply as per EWB	Total Inward supply as per GSTR 2A	Tax Value as per EWB	Tax Value as per GSTR 2A	Difference in Inward Supply (EWB-GSTR 2A)	Difference in Tax amount (EWB-GSTR 2A)
1	2	3	4	5	6	7	8	9 (5-6)	10 (7-8)

d. Summary analysis of inward supplies GSTR2A v/s EWB

Sr	Total inward supply as per GSTR2A	Total inward Assessable Value as per EWB	Total tax as per GSTR2A	Total tax as per EWB	Difference in inward supply (GSTR2A-EWB)	Difference in Tax amount (GSTR2A-EWB)
1	2	3	4	5	6 (2-3)	7 (4-5)

B2 - Outward supply analysis.

a. Summary as per GSTR3B.

Sr	Period (FY)	Total outward taxable Supply	Tax amount

b. List of outward supplies as per GSTR1 (B2B Supplies).

Sr	GSTIN of recipient	Registration Date	Registration Status	Jurisdiction (State/Centre/ Other state)	Period (FY)	Total outward taxable Supply	Tax amount

c. Summary of outward supplies as per GSTR1 (B2C Supplies).

Sr	Period (FY)	Total outward taxable Supply	Total Tax amount

d. Details of Outward supplies as per outward EWB. This table should be filled for every outward supply from Report no. D1 (Tax Payer outward Supply Chain) on Ewaybillportal :-

Sr	GSTIN	EWB Count	FY	Assessable Value	Tax Value

e. Details of GSTIN wise outward supply-GSTR1 v/s EWB

Sr	GSTIN of Supplier	Registration Status	FY	Total outward supply as per EWB	Total Outward supply as per GSTR1	Tax Value as per EWB	Tax Value as per GSTR1	Difference in outward Supply (GSTR1 -EWB)	Difference in Tax amount (GSTR1 - EWB)
	1	2	3	4	5	6	7	8(5-4)	9(7-6)

f. Summary analysis of outward supplies- GSTR1 v/s EWB

Sr	Total outward supply as per GSTR 1	Total Outward supply as per EWB	Total tax as per GSTR 1	Total tax as per EWB	Difference in Outward supply (GSTR 1- EWB)	Difference in Tax amount (GSTR 1- EWB)
	1	2	3	4	5(1-2)	6(3-4)

g. Summary analysis of outward supplies GSTR3B v/s GSTR1

Sr	Total outward supply as per GSTR 3B	Total Outward supply as per GSTR 1	Total tax as per GSTR 3B	Total tax as per GSTR-1	Difference in Outward supply (GSTR-1, GSTR-3B)	Difference in Tax amount (GSTR 1-3B)
	1	2	3	4	5(2-1)	6(4-3)

h. Summary analysis of outward supplies GSTR3B v/s EWB

Sr	Total outward supply as per GSTR 3B	Total Outward supply as per EWB	Total tax as per GSTR 3B	Total tax as per EWB	Difference in Outward Supply (EWB-GSTR3B)	Difference in Tax amount (EWB-GSTR 3B)
	1	2	3	4	5(2-1)	6(4-3)

6.2 Detailed ITC Analysis

Sr	FY	ITC available as per inward EWB (total of column no.5 of table C1 b)	ITC available as per GSTR2A (total of column no.4 of table C1 a)	ITC claimed in GSTR3B (total ITC claimed in table 4A of GSTR3B)	Mismatch between ITC available in GSTR2A and inward EWB	Mismatch between ITC claimed in table 4A of GSTR3B and inward EWB	Mismatch between ITC claimed in table 4A of GSTR3B and GSTR 2A
		1	2	3	4(2-1)	5(3-1)	6(3-2)

- a. As per column 4 of PART C- Mismatch between ITC available in GSTR2A and inward EWB.
- b. As per column 5 of PART C- Mismatch between ITC claimed in table 4A of GSTR3B and inward EWB
- c. As per column 6 of PART C- Mismatch between ITC claimed in table 4A of GSTR3B and GSTR 2A.

6.3 ITC recipient analysis: -

List of recipient and ITC received

Sr	GSTIN of recipient	Registration Date	Registration Status	Jurisdiction (State/Centre/Other state)	Period (FY)	Total inward taxable Supply	Total ITC received	ITC to be reversed

7. Supply chain Analysis उपरांत की जाने वाली कार्यवाही –

- 7.1 वृत्त प्रभारी द्वारा नियम 86(A) के अंतर्गत ITC ब्लॉक किया जाना –
जीएसटी नियम 86(A)(1)C एवं CBIC circular 20/16/05/2021-जीएसटी दिनांक 02-11-2021(1552/2021) के तहत कार्यवाही कर ITC ब्लॉक किया जाये
- 7.2 Adjudication की कार्यवाही –
Part-B (Inward-outward supply), Part-C (ITC Analysis) के आधार पर वृत्त प्रभारी द्वारा समुचित अधिकारी को अस्तित्वहीन अथवा संदिग्ध करदाता से संबंधित प्रकरण आवंटित किया जाएगा। समुचित अधिकारी द्वारा धारा-73/74 के प्रावधानों के अंतर्गत विधि अनुसार Adjudication की कार्यवाही की जाकर वैब पेज पर अद्यतन प्रविष्टी करना सुनिश्चित करेंगे।
- 7.3 Recipients करदाताओं के संबंध में कार्यवाही:-
Post Verification Report में Part-D (ITC recipient analysis) में दर्शित Recipients द्वारा संदिग्ध/असत्यापित पाए गए करदाताओं से सप्लाई प्राप्त की गई है) के संबंध में -
- यदि Recipient करदाता राज्य क्षेत्राधिकार के अंतर्गत आता है तो ऐसे करदाताओं की जानकारी क्षेत्राधिकार से संबंधित वृत्त प्रभारी के वैब पेज लॉग इन पर प्रदर्शित होगी। वृत्त प्रभारी द्वारा धारा-49 सहपठित नियम, 86 A के अंतर्गत तत्काल ITC ब्लॉक करेंगे।
 - यदि Recipient करदाता राज्य क्षेत्राधिकार के अंतर्गत आता है तो वृत्त प्रभारी द्वारा संबंधित समुचित अधिकारी को प्रकरण आवंटित किया जावेगा तथा समुचित अधिकारी द्वारा धारा-73/74 के प्रावधानों के अंतर्गत Adjudication की कार्यवाही की जाकर वैब पेज पर अद्यतन प्रविष्टी करना सुनिश्चित करेंगे।

- c) यदि Recipient करदाता केन्द्रीय क्षेत्राधिकार के अंतर्गत आते हैं तो निर्धारित बैंक पेज पर प्रविष्टी कर केन्द्रीय क्षेत्राधिकार कार्यालय को अवगत करायेंगे।
- d) यदि Recipient करदाता अन्य राज्य में है तो संबंधित राज्य को निर्धारित प्रारूप (प्रपत्र 1) में अवगत कराया जाए।

यह परिपत्र clarificatory प्रकृति का है तथा प्रकरण के तथ्यों तथा परिस्थितियों के अनुसार लागू होगा। इस परिपत्र को विधान के प्रावधानों के Interpretation के रूप में उपयोग नहीं किया जाना है। यदि उपरोक्त निर्देश के पालन में कोई कठिनाई आ रही हो तो इस कार्यालय को सूचित करें।



(लोकेश कुमार जाटव)

आयुक्त

वाणिज्यिक कर, मध्यप्रदेश
इंदौर, दिनांक

क्रमांक/149/2019/41-B/XXI/

प्रतिलिपि:-

1. प्रमुख सचिव, मध्यप्रदेश शासन, वाणिज्यिक कर विभाग, भोपाल
2. मुख्य आयुक्त, केन्द्रीय माल एवं सेवा कर, सीमा शुल्क एवं केन्द्रीय उत्पाद, भोपाल, मध्यप्रदेश की ओर सूचनार्थ प्रेषित।



आयुक्त

वाणिज्यिक कर, मध्यप्रदेश

