Reply to Show Cause Notice (SCN) for Cancellation of GST Registration

To,
The State Tax Officer,
.....

.....

Subject: Reply to Show Cause Notice (SCN) for Cancellation of GST Registration (Reference Number: .....Dated .....

Respected Sir/Madam,

I am writing in response to the **SCN** dated ..... issued under **Form GST REG-31** regarding the proposed cancellation of my GST registration (GSTIN: ..... The suspension of my GST registration has been initiated on account of the alleged non-filing of returns under Section 39 of the Central Goods and Services Tax Act, 2017.

I would like to address the following points in this regard:

1. Filing of Pending Returns:

• Due to certain unavoidable circumstances, the filing of my pending **GSTR-3B** returns has been delayed. I acknowledge this lapse and sincerely apologize for the inconvenience caused.

• As of this date, I am in the process of filing all pending returns, including **GSTR-3B** and related forms, along with the applicable taxes, interest, and late fees. The required compliance will be completed well before the stipulated reply date of .....

2. Genuine Intent of Compliance:

• I have always operated with the intent to comply with GST laws and regulations. The delay was unintentional and caused by genuine difficulties, which are now being resolved.

3. Request for Restoration of Registration:

• Given that I am undertaking prompt corrective actions to file all pending returns, I humbly request the suspension of my GST registration to be revoked, and my registration not be cancelled.

• As per Rule 21A(4) of the CGST Rules, 2017, the suspension of registration may be revoked upon compliance, and I assure that my compliance will be completed within the stipulated time.

4. Personal Hearing Request:

• I request an opportunity for a personal hearing on the appointed date to present my case and provide proof of compliance.

I hereby commit to submit proof of filing all pending returns during the personal hearing and ensure adherence to GST regulations moving forward.

Attachments:

1. Copies of the acknowledgment of filed returns (to be submitted once the returns are filed).

2. Proof of payment of any outstanding taxes, interest, and late fees (to be provided before the personal hearing).

Thank you for your understanding and consideration. I kindly request you to accept my response and revoke the suspension upon compliance.

Yours sincerely,

[Your Name]

GSTIN: .....

Address: .....

E-mail- .....

Mobile- .....