

REPLY OF NOTICE FOR CANCELLATION OF REGISTRATION AFTER SUSPENSION UNDER RULE 21A

If notice is received in REG-31/REG-17 after suspension of registration under Rule 21A of the CGST Rules, 2017 reply is to be submitted in REG-18. The format of REG-18 is a below:-

FORM GST REG - 18

Reply to the Show Cause Notice issued for cancellation for registration

1.	Reference No. of Notice		Date of issue	
2.	GSTIN / UIN			
3.	Name of business (Legal)			
4.	Trade name, if any			
5.	Reply to the notice			
6.	List of documents uploaded			
7.	Verification I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.			

Signature of Authorised Signatory

Name

Designation/Status.....

Place :

Date :

In this form, in column 5 explanation for not cancelling the registration is to be submitted. It is to be submitted as per the facts of the case. We have tried to prepare some possible explanation for your convenience.

1. It is stated in your notice that outward supply shown in **GSTR-1** is exceeding the outward supply mentioned in **GSTR-3B**. This is because one invoice is wrongly entered for Rs. instead of Rs. and due to this error the outward supply in **GSTR-1** is exceeding as compared to outward supply shown is **GSTR-3B**. We shall amend the same invoice in next period in **GSTR-1**.

2. It is stated in your notice that outward supply shown in **GSTR-1** is exceeding the outward supply mentioned in **GSTR-3B**. This is because due to some clerical error in **GSTR-3B** the figure of outward supply is shown less. It will be rectified in the next period (quarterly/monthly) return.

3. It is stated in your notice that input tax credit claimed in **GSTR-3B** is in excess to the input tax credit shown in **GSTR-2B**. In this connection we would like to state that the supplier is genuine supplier and by oversight he could not submit the detail of supply made to us in his **GSTR-1**. Since it is a bonafide mistake of the supplier and we claimed the same in good faith we are ready to pay penalty for this mistake. You are requested not to cancel our registration for such a petty mistake. Therefore, please revoke the order of suspension of registration.

4. It is stated in your notice that we have claimed excess input tax credits in the month of In this connection, we would like to inform that it was due to some misunderstanding by our accountant. We are ready to reverse the same. You are requested not to cancel our registration and give us an opportunity to rectify the mistake.

5. It is stated by you that we have claimed excess ITC in the month of In this connection, we would like to state that the ITC appearing in GSTR-2B is claimed by us and there is no discrepancy or excess claim by us. You are requested to drop the notice issued in form RGE-17/REG-31

S.No.625 [Circular No.145/01/2021-GST] Dated: 11th February, 2021