

NO.F.1-11(99)-TAX/GST/2019 **15641-5761**  
GOVERNMENT OF TRIPURA  
OFFICE OF THE CHIEF COMMISSIONER OF STATE TAX  
PANDIT NEHRU COMPLEX, GURKHABASTI  
AGARTALA, TRIPURA WEST, PIN-799006.

Dated, Agartala, the **18/07/2020**.

To  
The Additional Commissioner of State Tax/  
Deputy Commissioner of State Tax/  
Assistant Commissioner of State Tax (CDC)/  
Superintendent of State Tax (All)/  
Inspector of State Tax (All)

**Subject: Removal of pendency of registration application filed during COVID period – reg.**

The Department of Revenue, Central Board of Indirect Taxes and Customs, GST Policy Wing vide No. CBEC-20/06/11/2020-GST/1137 dated 17<sup>th</sup> July, 2020 has issued a guideline for removal of pendency of registration application filed during COVID period, in order to ensure uniformity in the implementation of the provisions of law across the field formations, which is annexed herewith.

For the purpose of uniformity in the implementation of the Act it is instructed to follow the guideline issued vide No. CBEC-20/06/11/2020-GST/1137 dated 17<sup>th</sup> July, 2020 by the Department of Revenue, Central Board of Indirect Taxes and Customs, GST Policy Wing.

**Encl.:** CBEC-20/06/11/2020-GST/1137 dated 17<sup>th</sup> July, 2020

(Nagesh Kumar B, IAS)  
Chief Commissioner of State Tax  
Government of Tripura

**Copy to:**

1. The P.S. to the Chief Secretary, Finance, Government of Tripura for favour of kind information to the Chief Secretary, Finance.
2. The P.S. to the Secretary, Finance, Government of Tripura for favour of kind information to the Secretary, Finance.
3. The Assistant Statistical Officer, Statistical Section, O/o the Commissioner of Taxes & Excise, Agartala with request to upload the Guideline in the Official website [www.tripurataxes.nic.in](http://www.tripurataxes.nic.in).
4. Guard File.

(Nagesh Kumar B, IAS)  
Chief Commissioner of State Tax  
Government of Tripura

1137  
17/07/2020

**CBEC-20/06/11/2020 -GST**  
**Government of India**  
**Ministry of Finance**  
**Department of Revenue**  
**Central Board of Indirect Taxes and Customs**  
**GST Policy Wing**

**Room 159-A,**  
**North Block, New Delhi**  
**Dated 17 July 2020**

To,

The Principal Chief Commissioners / Chief Commissioners / Principal Commissioners /  
Commissioners of Central Tax (All)

Madam/Sir,

**Subject: Removal of pendency of registration application filed during COVID period –  
reg.**

Sub-section (10) of section 25 of the CGST Act, 2017 read with rule 9 of CGST Rules, 2017. provides for deemed approval of application of registration after a period of three working days, if the proper officer fails to take any action on the said application within the said period of three working days.

2. Strong apprehensions had been raised on possible mis-use of the deeming provision during the COVID lock down period, where either the central / state tax offices are closed or are functioning with skeletal staff. Since the lockdown applied across all establishments including those belonging to the Government (Central and State), during the lockdown period there being no 'working days', it had been decided that the deemed approval of application of registration would not be granted on the portal with effect from 25<sup>th</sup> March, 2020. Accordingly, deemed approvals had been held up. However, since the lockdown is over in most of the areas and offices are open since 1<sup>st</sup> June 2020, as informed in the video conference by Member GST on 26<sup>th</sup> June 2020, deemed approvals have been granted for all those applications pending as on 30.06.2020, which had not been processed till 15<sup>th</sup> July 2020.

3. It has been further decided that the applications received thereafter which remain pending as on 28.07.2020 shall be deemed approved on 31.07.2020 and the 3 days deemed approval of application of registration would be resumed from 01<sup>st</sup> August, 2020. Accordingly, it is requested that all the pending applications of registration be disposed of, on or before 30<sup>th</sup>

July, 2020 as a special drive. In this regard, necessary administrative instructions may please be issued to all the proper officers under your jurisdiction to liquidate the pending applications before the deemed approval of registration gets resumed. You may also monitor them on a daily basis till 28.07.2020, so that the pendency is liquidated.

4. It is also noticed that during the lock down period also, a few registration applications have been deemed approved on the portal because of technical glitches. GSTN has been requested to forward the list of such GSTINs who got deemed approval during the lockdown to the jurisdictional officers. In such cases, where ever required, proper officers may get the physical verification of business premises done.

Yours faithfully,

  
17/07/2020  
(Yogendra Garg)

Principal Commissioner

**Copy to:**

1. Joint Secretary, GST Council Secretariat, with a request to circulate a copy to all States/UTs for similar action.
2. EVP (Services), GSTN, for information and necessary action.