

**The Chhattisgarh Goods & Services Tax Rules, 2017**

**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 in violation of the provisions of this Act, or the rules made thereunder.
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