



Advisory for Officers regarding Unbundling of RAO roles

The Registration Approval Officer (RAO) role was previously restricted to the lowest level for all types of applications. However, specific actions related to the following applications now require flexibility for officers at various levels of the hierarchy.

- 1. Revocation of Cancellation of Registration**
- 2. Opting out of the Composition Levy**
- 3. Extension of Registration Period for Casual/Non-Resident Taxable Persons (NRTP)**

To address this need, these functions have been unbundled from the RAO role and can now be assigned to officers at any level within the hierarchy, from **L2 to L5**.

1. Revocation application for cancelled registration:

- Earlier, application for 'Revocation of cancelled registration' was assigned at the lowest level to RAO who has cancelled the registration of the taxpayer.
- Now, RAO role for handling the applications pertaining to 'Revocation of cancellation of registration', can be assigned at any level and ARNs will be assigned by searching the role within the hierarchy from top to bottom.
- In case no role has been assigned at higher levels (L2/ L3/L4) then ARN will be assigned at the lowest level.
- If this role has been assigned to more than one officer at the same level, then ARNs will be assigned in round robin manner.
- If RAO Role is not present in any jurisdiction, then ARNs will land in Unassigned ARN bucket.
- This will be applicable for all taxpayers other than UIN, GSTP and OIDAR.

2. Opting out of Composition Levy:

- As per the earlier implementation, RAO at lowest level can initiate SCN for opting out a taxpayer from composition i.e. 'Compulsory Withdrawal from Composition Levy' functionality or 'Taxpayer to be Opted out from Composition Levy' functionality.
- Now, initiation of SCN for opting out a taxpayer from composition has been enabled for all levels of jurisdiction (L2/L3/L4/L5) for RAO Role subject to the role assigned at specific level.



3. Extension of Registration for Casual taxpayer/NRTP:

Existing implementation

- Earlier, application for 'Extension of Registration Period for Casual/ NRTP' were assigned in following manner:
 - **CPC/CRU Proper Officer:** If CRU implementation is enabled, then application is assigned to CRU Proper Officer within hierarchy from bottom to top levels. If CRU Proper Officer Role does not exist, then it is assigned in round robin manner to RAO Role at the lowest level.

New Implementation

- Now, applications will be assigned in following manner:
 - **CPC/CRU Proper Officer:**
 - In CRU enabled states/CPC in CBIC, state/CBIC will have to give **consent** through mail to GSTN as a one-time activity whether tasks pertaining to 'Extension of Registration Period for Casual/NRTP' are desired at CRU/CPC or at any other level.
 - If it is not desired at CRU/CPC level, the task will be disabled from CRU/CPC and ARN will be assigned in the system based on the RAO role allocated by State Admin at any level within hierarchy from Top to bottom (L2/L3/L4).
 - If this role has been assigned to more than one officer at the same level, then ARNs will be assigned in round robin manner.
 - If RAO role is not present in any jurisdiction, then ARNs will land in Unassigned ARN bucket.