

FAQs > Cancellation of Registration

1. Under which circumstances can a registered Taxpayer file an application for cancellation of GST registration?

A registered Taxpayer can file an application for cancellation of GST registration on the occurrence of any of the following events:

1. Discontinuance of business or closure of business.
2. Taxable person ceases to be liable to pay tax.
3. Transfer of business on account of amalgamation, merger, de-merger, sale, leased or otherwise.
4. Change in constitution of business leading to change in PAN.
5. Registered voluntarily, but did not commence any business within specified time.
6. Taxable person no longer liable to be registered under GST Act.
7. Death of sole proprietor

2. Who all can file for an application cancellation of registration?

The following can file for an application cancellation of GST registration:

1. Existing Taxpayer
2. Migrated Taxpayer whose application for enrolment has been approved
3. Proper officer either on his motion or on application filed by the registered person or by his legal heirs in case of death of such person

3. From where can I file for an application cancellation of GST registration?

Application for GST registration can be accessed from the GST Portal, after logging in.

The path is **Services > Registration > Application for Cancellation of Registration**.

4. Who all cannot file for an application cancellation of registration?

The following people cannot file an application for cancellation of GST registration:

1. Persons registered as Tax Deductors / Tax Collectors
2. Persons to whom UIN has been allotted

5. What is the precondition for cancellation of registration in case of amalgamation / merger / change in constitution of business?

In case of amalgamation / merger / change in constitution of business, the new entity (i.e. transferee entity) must be registered with the tax authority, and must have a valid GSTIN at the time of filing for cancellation of registration by the old amalgamated / merged / transferred entity.

6. What is the implication of tax payable on stock while filing for cancellation of GST registration?

While filing the application for cancellation of registration, the Taxpayer needs to fill the value of stock and corresponding tax liability on the stock, and accordingly offset the liability (tax payable) from Electronic Cash Ledger / Electronic Credit

ledger equivalent to the credit of input tax in respect of inputs held in stock and inputs contained in semi-finished goods or finished goods held in stock or capital goods or plant and machinery, on the day immediately preceding the date of such cancellation or the output tax payable on such goods, whichever is higher, calculated in such manner as may be prescribed.

In case of capital goods or plant and machinery, the person shall pay an amount equal to the input tax credit taken on the said capital goods or plant and machinery, reduced by such percentage points as may be prescribed or the tax on the transaction value of such capital goods or plant and machinery, whichever is higher.

In case of Nil or no amount to be entered by Taxpayer in value of stock and tax payable section, the Taxpayer can still submit the form.

7. Why is the Submit button in form for cancellation of registration not getting active despite filling it out?

The Submit button gets activated once all the mandatory fields (other than signatures) are filled. Please check all the mandatory fields carefully and provide information for any field that you might have missed.

8. What is the duration within which Taxpayers need to file for cancellation of GST registration?

Taxpayers need to file for cancellation of GST registration within 30 days from the date from which registration is liable to be cancelled, in case of voluntary cancellation.

9. Is there any limitation on filing for GST registration by Taxpayers who had registered voluntarily?

No.

10. Can I file for amendment of Core fields after applying for cancellation of GST registration?

No. Once you have submitted the application for cancellation of registration, and ARN has been generated, you will not be allowed to file for amendment of Core fields.

11. Can I file for amendment of Non-Core fields after applying for cancellation of GST registration?

Yes. Once you have submitted the application for cancellation of registration, and ARN has been generated, you can file for amendment of Non-Core fields

12. I was issued a temporary-ID by Suo Moto registration. Can I file for cancellation of this registration?

No. You cannot file for cancellation of Suo Moto registration. However, you can file an appeal against the issuance of Suo Moto registration to you at the appropriate forum, as provided in law.

13. What will be status of GSTIN, in case of application for cancellation is submitted by taxpayer?

The existing GSTIN status will continue to show the status as 'Active'. However, once the application of cancellation is filed, the following message will be displayed at the bottom of the screen “* Application of cancellation filed “.

14. I have applied for registration on a voluntarily basis. Can I apply for cancellation of registration?

Yes, you can apply for cancellation of registration any time.

15. Is it mandatory to give reasons for cancellation of registration?

Yes, it is mandatory to give reasons for cancellation of registration in the Reason for Cancellation field.

16. How to cancel registration if I have issued any invoice and I am migrated taxpayer?

You can apply for cancellation of registration in Form GST-REG-16.

17. How am I intimated about cancellation of registration? (via sms / mail?)

You will get a confirmation of the cancellation of provisional registration on your e-mail address.

18. My registration has been cancelled. Can I still file return, for past period(s), during which my GSTIN was active?

Yes, you can file return for past period(s) for which your registration was active, till the effective date of cancellation.

19. Can I submit application for cancellation of registration, in case Tax Official has already initiated, the suo-moto cancellation of Registration?

No, you cannot submit application for cancellation of registration, in case Tax Official has already initiated, suo-moto cancellation of Registration against your registration.

20. I have saved the application for cancellation of registration. But, I am not able to submit the same. Why?

You cannot submit Application for Cancellation of Registration, in case suo-moto cancellation proceedings have been initiated by the Tax Official, against your registration.

Navigate to **Dashboard > Services > User Services > View Additional Notices/Orders** option to view the notice or order issued by the Tax Official.

21. I am getting an error message that "A cancellation of registration proceeding has been initiated by Tax Official" while submitting the application for cancellation of Registration. Why?

You will get this error message, in case, suo-moto cancellation proceedings have been initiated by the Tax Official, against your registration.

Navigate to **Dashboard > Services > User Services > View Additional Notices/Orders** option to respond to the notice issued by the Tax Official for the same.

22. Tax Official has initiated suo-moto cancellation of my Registration. What I need to do?

You need to respond to the notice issued by the Tax Official for the same.

Navigate to **Dashboard > Services > User Services > View Additional Notices/Orders** option to respond to the notice issued by the Tax Official.

23. The status my GSTIN is showing as “Suspended” under My Profile. Why?

When a taxpayer files an application for cancellation of registration or Suo Moto cancellation has been initiated by the Tax Official, the status of the GSTIN is shown as “Suspended”. This will be changed to “Active” only when application for cancellation of registration is rejected by the Tax Official or Suo Moto cancellation proceeding is dropped, after hearing.

24. The status my GSTIN is showing as “Suspended” under My Profile. Can I perform any activity on the GST Portal?

When the status of your GSTIN is showing as “Suspended” status, you can perform certain activities on GST Portal like filing Appeal, making payment, filing for Refunds, reply to Assessment/Recovery/ Enforcement related orders/ notices, even make non-core amendment etc..

However, once GSTIN is suspended:

- During the suspension status, taxpayer will be allowed to file return or upload invoices only for the period before the registration was suspended.
- Taxpayer will not be able to file core amendment application till the time registration is suspended. However, email address and mobile number can be updated till dues/ refund are cleared.

25. What is the effective date of suspension?

- **When a taxpayer files an application for cancellation of registration:** Date of Suspension will be the date on which Cancellation application was filed.
- **Suo Moto cancellation has been initiated by the Tax Official:** Date of Suspension will be the date on which notice for Cancellation of registration (Form GST REG-17) is issued.

26. What will happen once the status is changed from “Suspended” to “Active”?

Once the status of GSTIN is changed from “Suspended” to “Active”, you will be again treated as an Active taxpayer and all the accesses given to the Active taxpayers on GST Portal will be enabled for you immediately.