



Press Information Bureau

Ministry of Information and Broadcasting, Government of India



Economy

Frequently Asked Questions (FAQs) on cancellation of GST registration

Posted On: 09 OCT 2026 5:01PM

S.No.	Question	Answer
1.	I am registered under GST. In what circumstances can I apply for cancellation of my GST registration?	Cancellation of GST registration can be applied for in the following circumstances: • Your business has been completely discontinued, closed down, or transferred fully for any reason. • There is a change in the constitution of the business resulting in a new PAN. • Your business has been amalgamated, demerged, or disposed of. • You are no longer liable to be registered.

2.	How should I apply for cancellation of my GST registration?	- You can submit your application online in FORM GST REG-16 by following these steps: - Go to the official GST Portal https://www.gst.gov.in/ and log in using your valid credentials. - Go to Services > Registration > Application for Cancellation of Registration (FORM GST REG-16). - Provide the reason for cancellation, the date from which you want the registration to be cancelled, details of your closing stock, and any tax liabilities associated with it. - Submit the Application- Verify the details using a Digital Signature Certificate (DSC) or Electronic Verification Code (EVC) and submit the form - Once submitted, an ARN (Application Reference Number) will be generated. You can track the status on the portal.
3.	Is there any specific time limit in which I should apply for cancellation of my GST registration?	- Yes, you should file an application for cancellation of your registration within 30 days of occurrence of event warranting cancellation of your registration. - However, in the event of death of a sole proprietor, there is no such time limit for filing application of cancellation of registration.
4.	What are the conditions which need to be fulfilled for enabling auto-acceptance of my application for cancellation of registration?	The following conditions need to be satisfied for the auto-acceptance of application for cancellation of registration viz; - - Furnishing of all the returns due for filing on or before date of application for cancellation. - Payment of any due tax, interest or penalty, which has not been stayed by any court, Tribunal or Appellate Authority.

		iii. If you have furnished details of outward supply in FORM GSTR-1 or Invoice Furnishing Facility (IFF) of a tax period, you will have to mandatorily file the return in FORM GSTR-3B for the said tax period before submission of your application for cancellation.
5.	I have never passed on ITC exceeding Rs 2.5 lakh in any of the month since my registration, how my application for cancellation of registration will be processed?	Upon submission of application and subject to fulfillment of conditions mentioned above, your request will be accepted automatically by the system and communication in this regard will be sent to you on the common portal in FORM GST REG-38.
6.	I have passed on ITC exceeding Rs 2.5 lakh in any of the month. How my application for cancellation of registration will be processed?	• In Phase 1, if you file your application for cancellation of registration in FORM GST REG-16 along with the final return in FORM GSTR-10, your application would be processed on an automated basis, by the system. • In Phase-2, you just need to file the application in FORM REG-16 and the system will process the application.
7.	My registration has been suspended by the system on the portal, as I have not filed return for consecutive period of six months, I fail to file the pending return within one month of such suspension, whether my registration will be cancelled?	• In cases where registration has been suspended by the system on account of non-compliances such as non-filing of returns for consecutive six months or non-furnishing of bank account as required under rule 10A of CGST Rules, section 29 is being amended to provide for registration to be cancelled by the system, without intervention of officer. • Further, on compliance of the said non-compliances and filing of application for revocation by the taxpayer in FORM GST REG-21 within 180 days of the date of cancellation, system-based revocation of such cancelled registration has been provided for.

8.	What changes have been made in respect of the grounds on which proper officer can initiate cancellation of my GST registration?	GST Council in its 57th meeting, recommended to omit four grounds for cancellation of registration from rule 21 of CGST Rules, 2017, as follows: • availment of input tax credit in violation of the provisions of section 16 of the Act or the rules made thereunder; • violation of the provisions of section 171 of the Act(Anti-profiteering); • violation of the provision of rule 86B;
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		iv. where the details of outward supplies in FORM GSTR-1/1A, for one or more tax periods is in excess of the outward supplies declared in FORM GSTR-3B.
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(Faq ID: 160399) Visitor Counter: 566

Provide suggestions / comments



Share your ideas & Suggestions with **PM** for
Mann की Baat
 — on 25th October, 2026 —

Dial 1800 11 7800 (Toll-Free)
 The phone lines shall remain open from
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