Advisory on the Revised Process for Approval of Registration Cancellation application under Form GST REG-16

Nov 1st, 2026

The self-cancellation process has been revised to incorporate system-based validations and facilitate the electronic approval of cancellation of registration, subject to the fulfilment of the prescribed conditions as per rule 20 of the Central GST Rules, 2017. The revised process is outlined below:

1. **Validation of Due Returns:** The system will verify whether the taxpayer has filed all applicable returns that are due to be furnished on or before the effective date of cancellation specified in Form GST REG-16. The application for cancellation can be submitted only if all such returns have been filed. It is also to be noted that where the details of outward supply in FORM GSTR-1 or Invoice Furnishing Facility of a tax period has been furnished, the return in FORM GSTR-3B for the that tax period, is also required to be furnished.
2. **Pending for Returns Filing:** Once the initial return validations are successfully completed, the application may move to the "Pending for Returns Filing" stage if any returns are required to be furnished up to the effective date of cancellation but are not yet due for filing. The taxpayer must furnish these returns within their respective due dates.

3. **Non-Filing of Returns:** If the taxpayer fails to furnish the required returns within the prescribed timelines, the application will be assigned to the jurisdictional tax officer for further action.
4. **Filing of Returns Within the Prescribed Timelines:** If the taxpayer furnishes the required returns within the prescribed timelines, the application will be processed as follows:
   a. Composition Taxpayers, Non-Resident Taxable Persons (NRTPs), OIDAR Taxpayers and Input Service Distributors (ISDs): Registration will be cancelled through electronic approval without officer intervention.

   b. Regular, Casual and SEZ Taxpayers: The system will check the output tax liability (OTL) for each tax period, as follows:

   - OTL of ₹2.5 lakh or less for each tax period: Registration will be cancelled through electronic approval without officer intervention.
   - OTL exceeding ₹2.5 lakh for any tax period: Where applicable, the taxpayer must furnish Form GSTR-10 within three days from the due date of the returns identified in the "Pending for Returns Filing" stage. If this stage is not applicable, the three-day period will be calculated from the date of submission of the cancellation application. The application will move to the "Pending for Final Return" stage.

   Thereafter:

   - Form GSTR-10 filed within the prescribed timeline: Registration will be cancelled through electronic approval without officer intervention.
   - Form GSTR-10 not filed within the prescribed timeline: The application will be assigned to the jurisdictional tax officer for further action.

5. **Filing of Form GSTR-10 After Cancellation by the Tax Officer:** Where the application is assigned to the tax officer and the registration is subsequently cancelled, the taxpayer will be required to furnish Form GSTR-10 in accordance with the existing process, i.e., within 90 days from the effective date of cancellation, wherever applicable.

Thanking you,
Team GSTN

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