

Central 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
- ¹[(b) issues invoice or bill without supply of goods or services ²[or both] in violation of the provisions of the Act, or the rules made thereunder; or
- (c) violates the provisions of section 171 of the Act or the rules made thereunder.]
- ³[(d) violates the provision of rule 10A;]
- ⁴[(e) avails input tax credit in violation of the provisions of section 16 of the Act or the rules made thereunder; or
- (f) furnishes the details of outward supplies in **FORM GSTR-1** ⁵[as amended in **FORM GSTR-1A** if any,] under section 37 for one or more tax periods which is in excess of the outward supplies declared by him in his valid return under section 39 for the said tax periods; or
- (g) violates the provision of rule 86B.]
- ⁶[(ga) violates the provisions of third or fourth proviso to sub-rule (1) of rule 23; or]
- ⁷[(h) being a registered person required to file return under sub-section (1) of section 39 for each month or part thereof, has not furnished returns for a continuous period of six months;
- (i) being a registered person required to file return under proviso to sub-section (1) of section 39 for each quarter or part thereof, has not furnished returns for a continuous period of two tax periods.]

¹ Clause (b) and (c) substituted for existing clause (b) by Noti. No. 07/2017-Central Tax, dt. 27-06-2017 w.e.f. 22-06-2017.

² Inserted by Noti. No. 94/2020-Central Tax, dt. 22-12-2020 w.e.f. 22-12-2020.

³ Clause (d) inserted by Noti. No. 31/2019-Central Tax, dt. 28-06-2019 w.e.f. 28-06-2019.

⁴ Clause (e), (f) and (g) inserted by Noti. No. 94/2020-Central Tax, dt. 22-12-2020 w.e.f. 22-12-2020.

⁵ Inserted by Noti. No. 12/2024-Central Tax, dt. 10-07-2024 w.e.f. 10-07-2024.

⁶ Clause (ga) inserted by [Noti. No. 12/2024-Central Tax, dt. 10-07-2024](#) w.e.f. 10-07-2024.

⁷ Clause (h) and (i) inserted by [N. No. 19/2022-Central Tax, dt. 28-09-2022](#) w.e.f. 01-10-2022.