

¹[Rule 21A : Suspension of registration

- (1) Where a registered person has applied for cancellation of registration under rule 20, the registration shall be deemed to be suspended from the date of submission of the application or the date from which the cancellation is sought, whichever is later, pending the completion of proceedings for cancellation of registration under rule 22.
- (2) Where the proper officer has reasons to believe that the registration of a person is liable to be cancelled under section 29 or under rule 21, he may ²[****] suspend the registration of such person with effect from a date to be determined by him, pending the completion of the proceedings for cancellation of registration under rule 22.

³[(2A) Where,-

- (a) a comparison of the returns furnished by a registered person under section 39 with the details of outward supplies furnished in **FORM GSTR-1** ⁴[as amended in **FORM GSTR-1A** if any,] or the details of inward supplies derived based on the details of outward supplies furnished by his suppliers in their **FORM GSTR-1** ⁵[or in **FORM GSTR-1A** of the previous tax period, if any], or such other analysis, as may be carried out on the recommendations of the Council, show that there are significant differences or anomalies indicating contravention of the provisions of the Act or the rules made thereunder, leading to cancellation of registration of the said person, or
- (b) there is a contravention of the provisions of rule 10A by the

¹ Rule 21A inserted by Noti. No. 03/2019–Central Tax, dt. 29-01-2019 w.e.f. 01-02-2019.

² The words ", after affording the said person a reasonable opportunity of being heard," omitted by Noti. No. 94/2020–Central Tax, dt. 22-12-2020 w.e.f. 22-12-2020.

³ Sub-rule (2A) substituted by N. No. 38/2023–Central Tax, dt. 04-08-2023 w.e.f. 04-08-2023. Earlier to substitution it read as under:

“^A[(2A) Where, a comparison of the returns furnished by a registered person under section 39 with

(a) the details of outward supplies furnished in **FORM GSTR-1**; or

(b) the details of inward supplies derived based on the details of outward supplies furnished by his suppliers in their **FORM GSTR-1**,

or such other analysis, as may be carried out on the recommendations of the Council, show that there are significant differences or anomalies indicating contravention of the provisions of the Act or the rules made thereunder, leading to cancellation of registration of the said person, his registration shall be suspended and the said person shall be intimated in **FORM GST REG-31**, electronically, on the common portal, or by sending a communication to his e-mail address provided at the time of registration or as amended from time to time, highlighting the said differences and anomalies and asking him to explain, within a period of thirty days, as to why his registration shall not be cancelled.]”

A Earlier sub-rule (2A) inserted by Noti. No. 94/2020–Central Tax, dt. 22-12-2020 w.e.f. 22-12-2020.

⁴ Inserted by Noti. No. 12/2024–Central Tax, dt. 10-07-2024 w.e.f. 10-07-2024.

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

registered person, the registration of such person shall be suspended and the said person shall be intimated in **FORM GST REG-31**, electronically, on the common portal, or by sending a communication to his e-mail address provided at the time of registration or as amended from time to time, highlighting the said differences, anomalies or non-compliances and asking him to explain, within a period of thirty days, as to why his registration shall not be cancelled.]

- (3) A registered person, whose registration has been suspended under sub-rule (1) or sub-rule (2) ⁶[or sub-rule (2A)], shall not make any taxable supply during the period of suspension and shall not be required to furnish any return under section 39.

⁷[**Explanation**—For the purposes of this sub-rule, the expression “shall not make any taxable supply” shall mean that the registered person shall not issue a tax invoice and, accordingly, not charge tax on supplies made by him during the period of suspension.]

- ⁸[(3A) A registered person, whose registration has been suspended under sub-rule (2) or sub-rule (2A), shall not be granted any refund under section 54, during the period of suspension of his registration.]

- (4) The suspension of registration under sub-rule (1) or sub-rule (2) ⁹[or sub-rule (2A)] shall be deemed to be revoked upon completion of the proceedings by the proper officer under rule 22 and such revocation shall be effective from the date on which the suspension had come into effect.]

- ¹⁰[**Provided** that the suspension of registration under this rule may be revoked by the proper officer, anytime during the pendency of the proceedings for cancellation, if he deems fit.]

- ¹¹[**Provided further** that where the registration has been suspended under sub-rule (2A) for contravention of the provisions contained in clause (b) or clause (c) of sub-section (2) of section 29 and the registration has not already been cancelled by the proper officer under rule 22, the suspension of registration shall be deemed to be revoked upon furnishing of all the pending returns.]

⁶ Inserted by Noti. No. 94/2020–Central Tax, dt. 22-12-2020 w.e.f. 22-12-2020.

⁷ Explanation inserted by Noti. No. 49/2019–Central Tax, dt. 09-10-2019 w.e.f. 09-10-2019.

⁸ Sub-rule (3A) inserted by [Noti. No. 94/2020–Central Tax, dt. 22-12-2020](#) w.e.f. 22-12-2020.

⁹ Inserted by Noti. No. 94/2020–Central Tax, dt. 22-12-2020 w.e.f. 22-12-2020.

¹⁰ Proviso inserted by Noti. No. 94/2020–Central Tax, dt. 22-12-2020 w.e.f. 22-12-2020.

¹¹ Proviso inserted by Noti. No. 14/2022–Central Tax, dt. 05-07-2022 w.e.f. 05-07-2022.

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¹²**[Provided also** that where the registration has been suspended under sub-rule (2A) for contravention of provisions of rule 10A and the registration has not already been cancelled by the proper officer under rule 22, the suspension of registration shall be deemed to be revoked upon compliance with the provisions of rule 10A.]

¹³**[(5)** Where any order having the effect of revocation of suspension of registration has been passed, the provisions of clause (a) of sub-section (3) of section 31 and section 40 in respect of the supplies made during the period of suspension and the procedure specified therein shall apply.]

¹² Third proviso inserted by Noti. No. 38/2023-Central Tax, dt. 04-08-2023 w.e.f. 04-08-2023.

¹³ Sub-rule (5) inserted by Noti. No. 49/2019-Central Tax, dt. 09-10-2019 w.e.f. 09-10-2019.