

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE

RAJYA SABHA UNSTARRED QUESTION NO. 868
ANSWERED ON 30/07/2024

Cancellation of GST registrations

868 SHRI PARIMAL NATHWANI:

Will the Minister of FINANCE be pleased to state:

- (a) the details of GST registrations cancelled in last three years, year wise and State-wise; and
- (b) the reasons for cancellation of GST registrations?

ANSWER

THE MINISTER OF STATE IN MINISTRY OF FINANCE
(SHRI PANKAJ CHAUDHARY)

- (a): The details of GST registrations cancelled during the last three financial years and Q1 of FY 2024-25 (state-wise) are given as per **Annexure I**.
- (b): The major reasons for cancellation of GST registrations in the above period are discontinuation of business, death of proprietor, failure to furnish returns, merger/amalgamation of business, non-compliance of provisions of law, change in constitution of business, invalid bank account, registration obtained by means of fraud, wilful misstatement or suppression of facts etc.

Annexure I

| State Code | State | 2021-22 | 2022-23 | 2023-24 | 2024-25 (till June, 2024) |
|-------------------|------------------------|----------------|----------------|----------------|--|
| 1 | Jammu and Kashmir | 8,538 | 8,323 | 8,967 | 3,417 |
| 2 | Himachal Pradesh | 11,841 | 10,851 | 10,585 | 3,710 |
| 3 | Punjab | 23,928 | 23,256 | 24,500 | 12,417 |
| 4 | Chandigarh | 2,071 | 2,082 | 2,522 | 865 |
| 5 | Uttarakhand | 18,226 | 24,966 | 20,617 | 11,142 |
| 6 | Haryana | 57,580 | 68,629 | 71,972 | 22,485 |
| 7 | Delhi | 93,214 | 68,188 | 59,719 | 48,562 |
| 8 | Rajasthan | 68,075 | 1,06,955 | 90,357 | 31,522 |
| 9 | Uttar Pradesh | 1,89,872 | 2,29,697 | 2,21,244 | 93,305 |
| 10 | Bihar | 69,626 | 70,383 | 84,251 | 25,748 |
| 11 | Sikkim | 525 | 713 | 592 | 752 |
| 12 | Arunachal Pradesh | 1,163 | 872 | 1,648 | 722 |
| 13 | Nagaland | 837 | 541 | 600 | 384 |
| 14 | Manipur | 1,533 | 1,516 | 1,187 | 387 |
| 15 | Mizoram | 682 | 1,723 | 1,131 | 290 |
| 16 | Tripura | 1,608 | 1,272 | 632 | 1,318 |
| 17 | Meghalaya | 2,403 | 3,215 | 3,150 | 692 |
| 18 | Assam | 25,152 | 23,913 | 19,184 | 14,507 |
| 19 | West Bengal | 74,085 | 50,930 | 38,655 | 25,325 |
| 20 | Jharkhand | 16,581 | 18,559 | 16,786 | 4,597 |
| 21 | Odisha | 27,678 | 32,477 | 35,521 | 11,819 |
| 22 | Chhattisgarh | 15,005 | 18,907 | 20,623 | 6,578 |
| 23 | Madhya Pradesh | 40,009 | 44,872 | 47,218 | 20,131 |
| 24 | Gujarat | 99,399 | 95,523 | 93,163 | 50,298 |
| 25 | Daman and Diu | 15 | 3 | 4 | 2 |
| 26 | Dadra and Nagar Haveli | 1,560 | 1,619 | 1,351 | 592 |
| 27 | Maharashtra | 1,61,439 | 1,75,403 | 1,50,990 | 56,919 |
| 29 | Karnataka | 82,264 | 1,24,358 | 1,20,275 | 45,499 |
| 30 | Goa | 3,142 | 5,027 | 3,045 | 885 |
| 31 | Lakshadweep | 88 | 30 | 30 | 11 |
| 32 | Kerala | 32,299 | 38,846 | 41,830 | 11,357 |
| 33 | Tamil Nadu | 95,813 | 1,43,267 | 1,11,599 | 36,525 |
| 34 | Puducherry | 2,699 | 2,494 | 2,588 | 781 |

| | | | | | |
|----|-----------------------------|------------------|------------------|------------------|-----------------|
| 35 | Andaman and Nicobar Islands | 531 | 401 | 380 | 416 |
| 36 | Telangana | 40,316 | 67,654 | 80,048 | 13,746 |
| 37 | Andhra Pradesh | 44,427 | 58,894 | 58,274 | 13,797 |
| 38 | Ladakh | 216 | 131 | 427 | 67 |
| 97 | Other Territory | 2 | 1 | 8 | 1 |
| 99 | Center Jurisdiction | - | 63 | 16 | 8 |
| | Grand Total | 13,14,442 | 15,26,554 | 14,45,689 | 5,71,579 |

Note: - Below is the assumptions and methodology used for extracting the data.

1. Those registration which got cancelled and revoked and again got finally cancelled are counted once. (i.e. most recent cancelled status is considered).
2. Those GSTIN which are suspended are not considered.
3. As of date those GSTIN which are cancelled are considered (i.e. excluding those GSTIN which were cancelled and revoked later on).
4. All those GSTIN which were cancelled due to multiple reasons provided by tax officer are marked as "Multiple Reasons".