

FORM GST REG-16

[See rule 20]

Application for Cancellation of Registration

1	GSTIN				
2	Legal name				
3	Trade name, if any				
4	Address of Principal Place of Business				
5	Address for future correspondence (including email, mobile telephone, fax)	Building No./ Flat No.		Floor No.	
		Name of Premises/ Building		Road/ Street	
		City/Town/ Village		District	
		Block/Taluka			
		Latitude		Longitude	
		State		PIN Code	
		Mobile (with country code)		Telephone	
		email		Fax Number	
6.	Reasons for Cancellation (Select one)	<ul style="list-style-type: none"> ○ Discontinuance /Closure of business ○ Ceased to be liable to pay tax ○ Transfer of business on account of amalgamation, merger/demerger, sale, lease or otherwise disposed of etc. ○ Change in constitution of business leading to change in Permanent Account Number ○ Death of Sole Proprietor ○ Others (specify) 			
7.	In case of transfer, merger of business [and change in constitution leading to change in PAN] ¹⁵ , particulars of registration of entity in which merged, amalgamated, transferred, etc.				
(i)	Goods and Services Tax Identification Number				
(ii)	(a) Name (Legal)				
	(b) Trade name, if any				
(iii)	Address of Principal	Building No./ Flat No.		Floor No.	

¹⁵Inserted vide Notf no. 60/2018 – CT dated 30.10.2018

	Place of Business	Name of Premises/ Building		Road/ Street				
		City/Town/ Village		District				
		Block/Taluka						
		Latitude		Longitude				
		State		PIN Code				
		Mobile (with country code)		Telephone				
		email		Fax Number				
8.	Date from which registration is to be cancelled.		<DD/MM/YYYY>					
9	Particulars of last Return Filed							
(i)	Tax period							
(ii)	Application Reference Number							
(iii)	Date							
10.	Amount of tax payable in respect of inputs/capital goods held in stock on the effective date of cancellation of registration.							
	Description	Value of Stock (Rs.)	Input Tax Credit/ Tax Payable (whichever is higher) (Rs.)					
			Central Tax	State Tax	UT Tax	Integrated Tax	Cess	
			Inputs					
			Inputs contained in semi-finished goods					
			Inputs contained in finished goods					
			Capital Goods/Plant and machinery					
	Total							
11.	<u>Details of tax paid, if any</u>							
Payment from Cash Ledger								
	Sr. No.	Debit Entry No.	Central Tax	State Tax	UT Tax	Integrated Tax	Cess	
	1.							
	2.							
		Sub-Total						
Payment from ITC Ledger								
	Sr. No.	Debit Entry No.	Central Tax	State Tax	UT Tax	Integrated Tax	Cess	
	1.							
	2.							
		Sub-Total						
	Total Amount of Tax Paid							
12.	Documents uploaded							
13.	Verification							
I/We<> hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.								
Signature of Authorised Signatory								

Place	Name of the Authorised Signatory
Date	Designation / Status

Instructions for filing of Application for Cancellation

- A registered person seeking cancellation of his registration shall electronically submit an application including details of closing stock and liability thereon along with relevant documents, on common portal.
- The following persons shall digitally sign application for cancellation, as applicable:

Constitution of Business	Person who can digitally sign the application
Proprietorship	Proprietor
Partnership	Managing / Authorised Partners
Hindu Undivided Family	Karta
Private Limited Company	Managing / Whole-time Directors/ Chief Executive Officer
Public Limited Company	Managing / Whole-time Directors/ Chief Executive Officer
Society/ Club/ Trust/ AOP	Members of Managing Committee
Government Department	Person In charge
Public Sector Undertaking	Managing / Whole-time Directors/ Chief Executive Officer
Unlimited Company	Managing / Whole-time Directors/ Chief Executive Officer
Limited Liability Partnership	Designated Partners
Local Authority	Chief Executive Officer or Equivalent
Statutory Body	Chief Executive Officer or Equivalent
Foreign Company	Authorised Person in India
Foreign Limited Liability Partnership	Authorised Person in India
Others	Person In charge

In case of death of sole proprietor, application shall be made by the legal heir / successor [~~manually~~]¹⁶ before the concerned tax authorities. The new entity in which the applicant proposes to amalgamate itself shall register with the tax authority before submission of the application for cancellation. This application shall be made only after that the new entity is registered.

Before applying for cancellation, please file **your tax return due** for the tax period in which the effective date of surrender of registration falls [or furnish an application to the effect that no taxable supplies have been made during the intervening period (i.e. from the date of registration to the date of application for cancellation of registration)]¹⁷.

¹⁶Omitted vide Notf no. 60/2018 – CT dated 30.10.2018

¹⁷Inserted vide Notf no. 60/2018 – CT dated 30.10.2018

- Status of the Application may be tracked on the common portal.
- No fee is payable for filing application for cancellation.
- After submission of application for cancellation of registration, the registered person shall make payment, if not made at the time of this application, and shall furnish final return as provided in the Act.
- The registered person may also update his contact address and update his mobile number and e mail address.