

Suspension of GSTINs of the suspected and fraudulent taxpayers (Form REG-31)

- The taxpayers who avail ITC fraudulently or furnish details of outward supplies in FORM GSTR-1 for one or more tax periods in excess of their liability in Form GSTR-3B shall now be suspended on the Portal.
- The taxpayer shall be intimated about the suspension in FORM GST REG-31, requiring him to explain, within thirty days, as to why the registration should not be cancelled.