

- Immediately after the initiation of cancellation of Registration proceedings through, either:
 - o filling of an application in Form GST REG-16 (Application for cancellation of Registration) by the taxpayer; or
 - o suo-moto cancellation by Tax Officer through Form GST REG 17 (Show Cause Notice for Cancellation of Registration); or
 - o suo-moto cancellation by Tax Officer through Form GST REG-08 (Order of Cancellation of Registration as TDS or TCS)

the status of GSTIN for which cancellation is initiated will be shown as "Suspended" on the GST Portal.

- Suspension status is linked with generation of ARN in case of GST REG 16 and Reference Number in case of GST REG 17/08.
- Registration of the Suspended taxpayer will either be Cancelled, post order for cancellation or will be converted back to Active, in case of drop proceeding order passed in GST REG 20 by the tax officer.
- Till cancellation proceedings are concluded (and taxpayer's status remains Suspended), they will be able to access only the E-way bill portal and Returns, Appeal and Payment modules on GST Portal.