

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.

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**Annexure I**

<b>State Code</b>	<b>State</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25 (till June, 2024)</b>
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
	<b>Grand Total</b>	<b>13,14,442</b>	<b>15,26,554</b>	<b>14,45,689</b>	<b>5,71,579</b>

*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".*