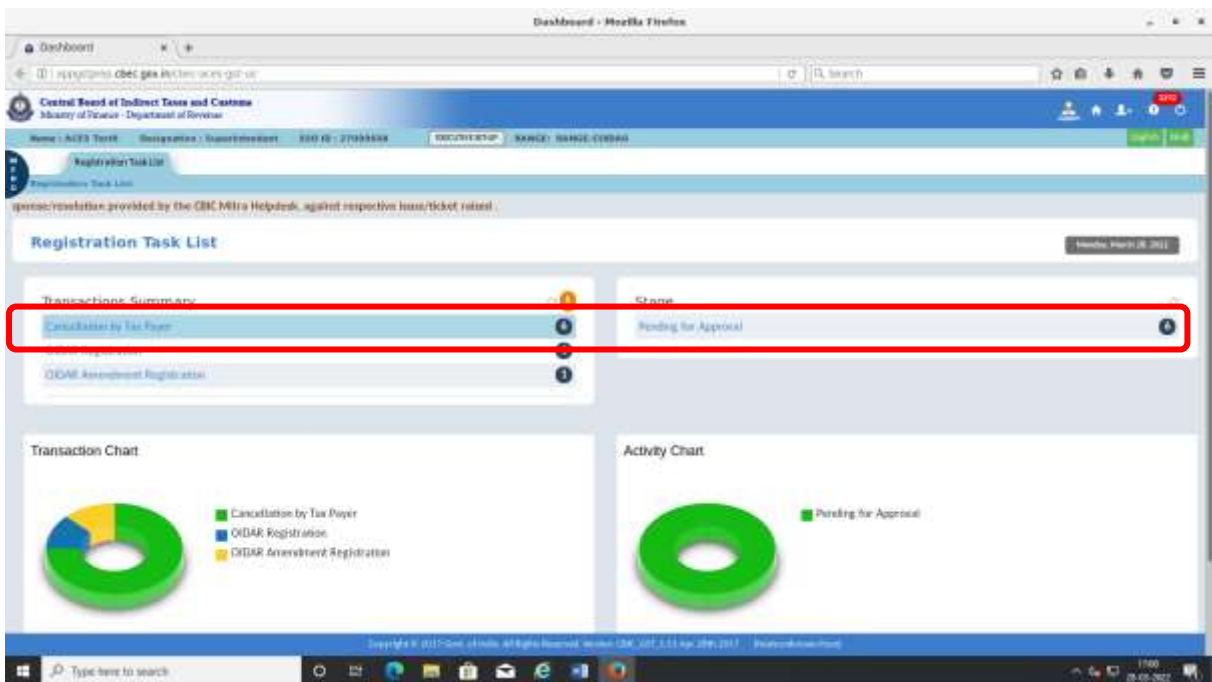
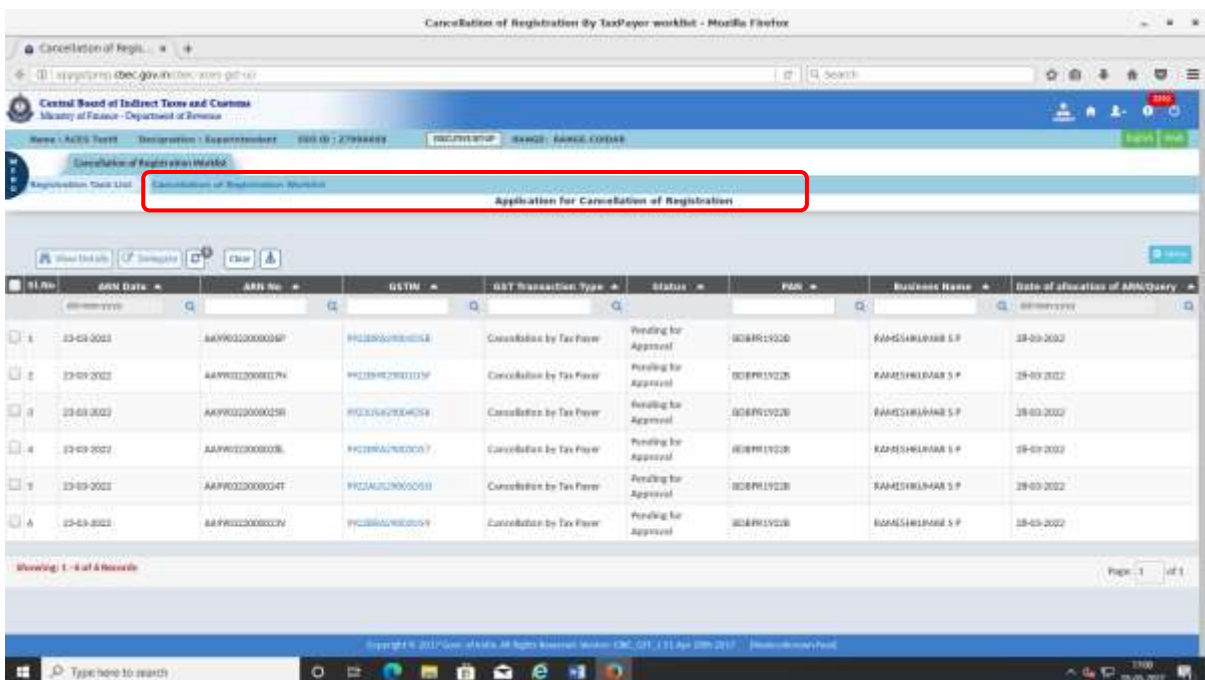


PROCESSING OF APPLICATION FOR CANCELLATION OF REGISTRATION FROM OIDAR TAXPAYERS

1. Log in ACES GST Application and navigate to the task list (*Menu-GST-Registration*). Cancellation applications filed by OIDAR taxpayer will be displayed under **'Pending for approval'** in the dashboard of the JRO as below.



2. On click of pending for approval, transaction work list of cancellation ARNs is displayed as below.



3. On click of hyperlink of 'GSTIN', form Reg-16 (Application for cancellation filed by taxpayer) is displayed as below.

The screenshot shows the 'Application for Cancellation of Registration' form (GST REG-16) in a web browser. The form is titled 'Application for Cancellation of Registration' and includes the following fields:

- ABN No: AAP9522000026
- GSTIN: 95229A2900007
- Cancellation Applied Date: 23-03-2022
- Registration Type: New Registration
- Application Status: Cancellation Applied

The form is divided into several sections:

- Taxpayer Details:** Includes fields for GSTIN, Legal Name (RAMENHOLMART P), and Trade Name, if any.
- Signatory:** A section for the authorized signatory.
- Navigation:** A green 'NEXT' button is visible at the bottom right of the form.

The browser address bar shows 'http://appgstforms.cbec.gov.in/cancel.aspx?gstin=95229A2900007'. The page header identifies the user as 'Name: AARIS TAYLOR, Designation: Assistant Commissioner, GST ID: 279986689, REGISTRATION NO: 95229A2900007, RANK: RAJESH KODAR'.

4. On click of 'Action' button, "Approve" & "Query" option is displayed as below.

The screenshot shows the '13. Verification' section of the GST REG-16 application form. The form includes the following fields and options:

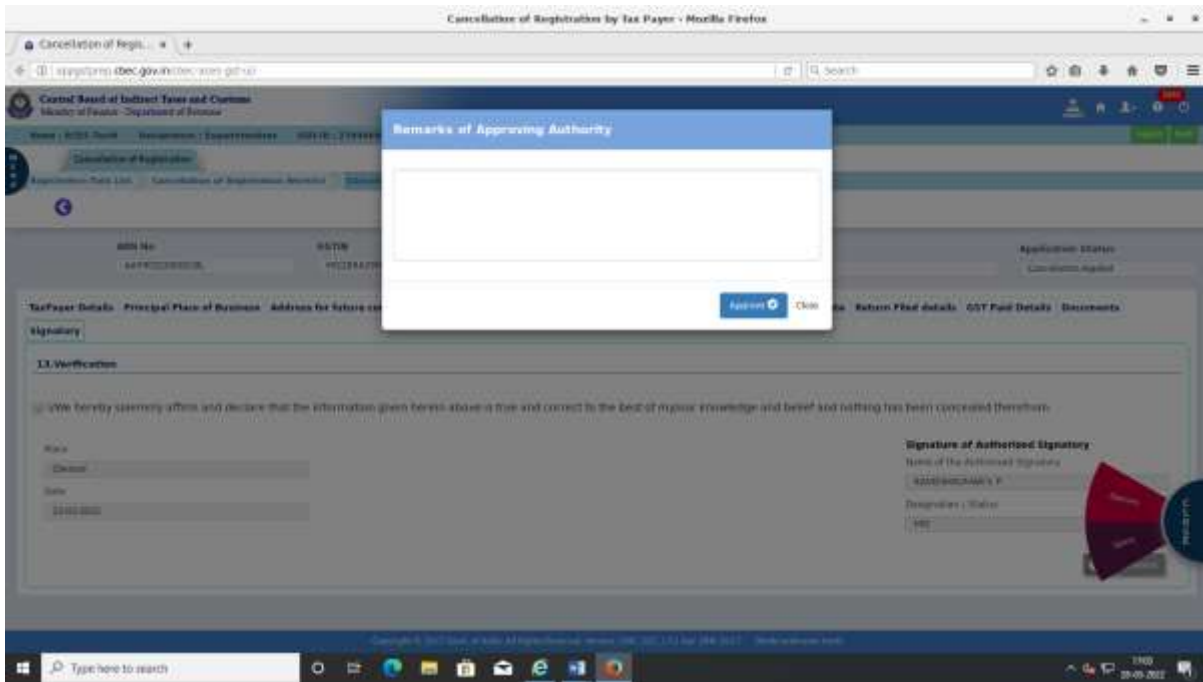
- 13. Verification:** A section for the authorized signatory to verify the information.
- Declaration:** A checkbox for the signatory to affirm that the information given is true and correct.
- Signature of Authorized Signatory:** A section for the signatory to provide their name, designation, and date.
- Buttons:** A green arrow points to a red 'Approve' button and a blue 'Query' button, which are visible on the right side of the form.

The browser address bar shows 'http://appgstforms.cbec.gov.in/cancel.aspx?gstin=95229A2900007'. The page header identifies the user as 'Name: AARIS TAYLOR, Designation: Assistant Commissioner, GST ID: 279986689, REGISTRATION NO: 95229A2900007, RANK: RAJESH KODAR'.

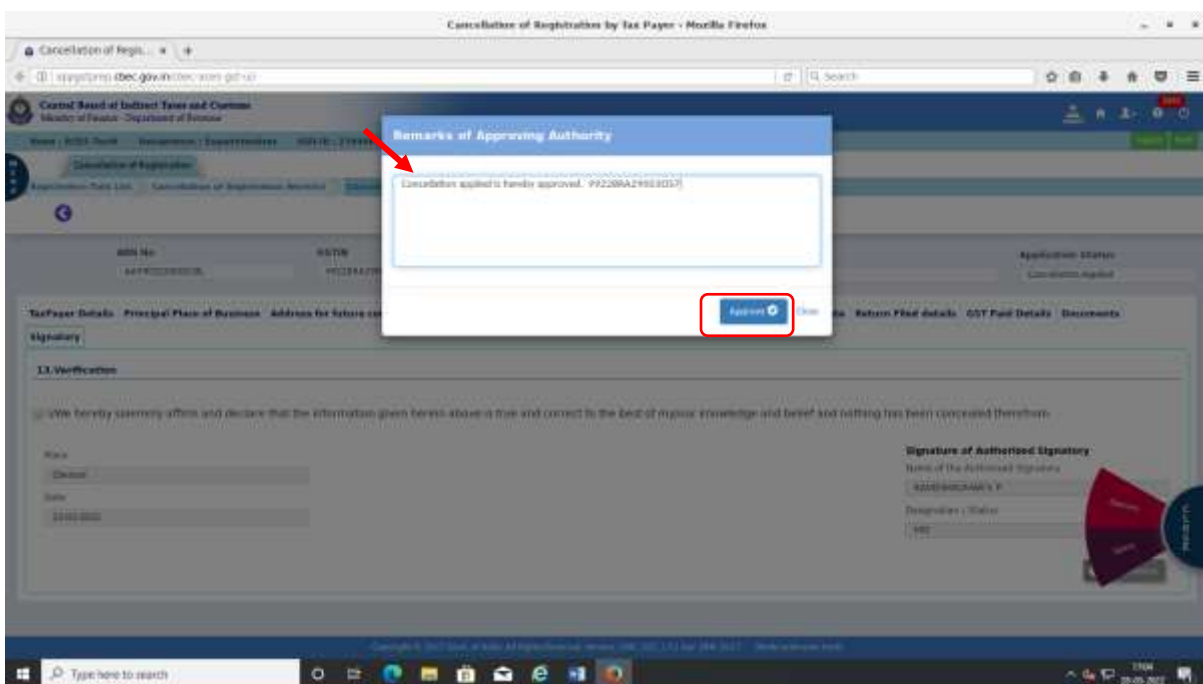
5. 'Approve' and 'Query' options can be used as under:

5.1. **Approve:** To be used when cancellation application is found complete and can be approved without seeking any further details or clarifications from the taxpayers.

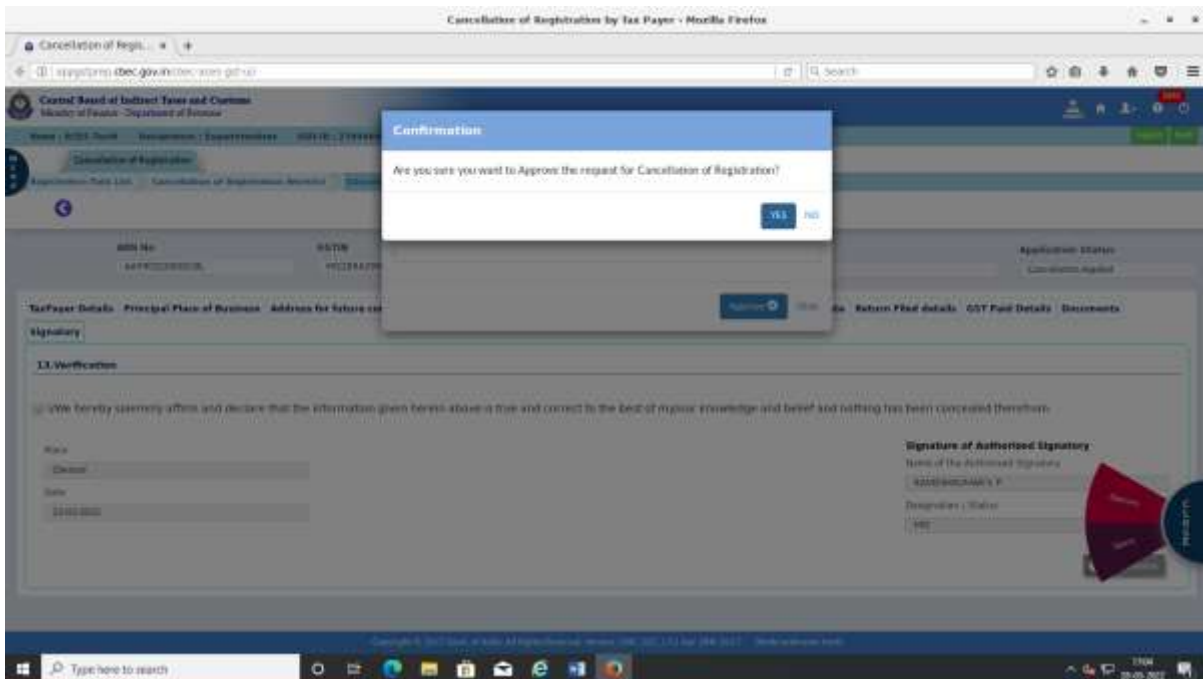
5.1.1 On Click of "Approve" pop up window to enter the remarks of approving authority is displayed as under.



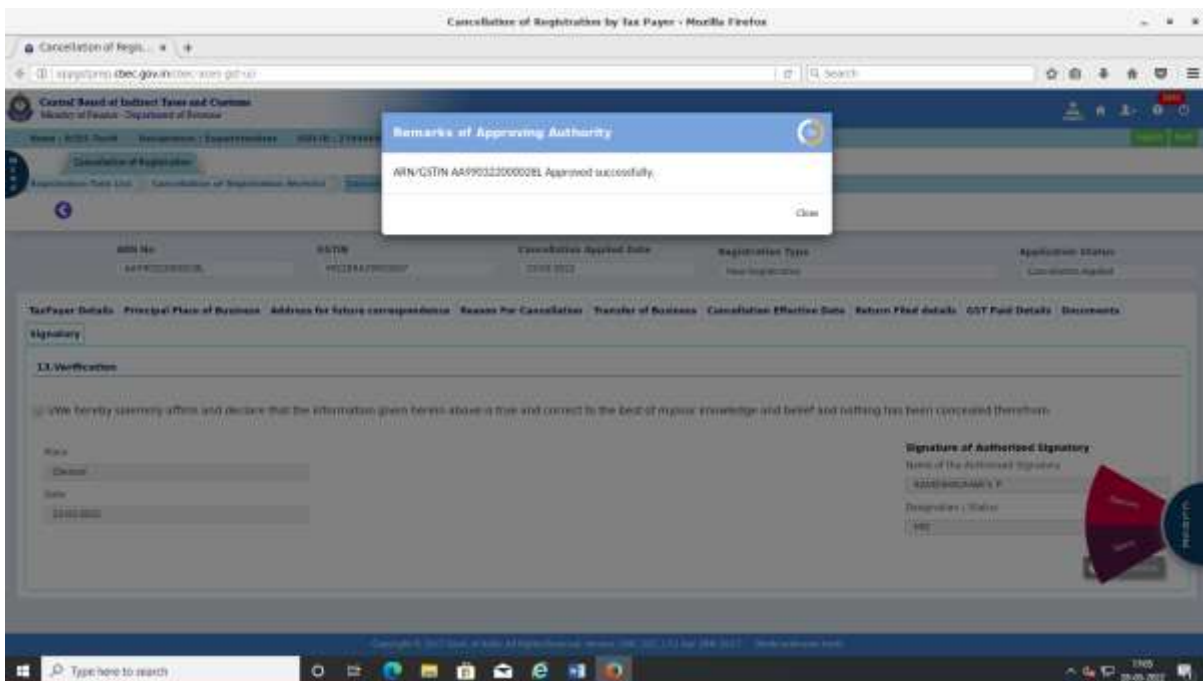
5.1.2 Enter remarks.



5.1.3 After entering remarks, click “Approve”. Following confirmation message displays.

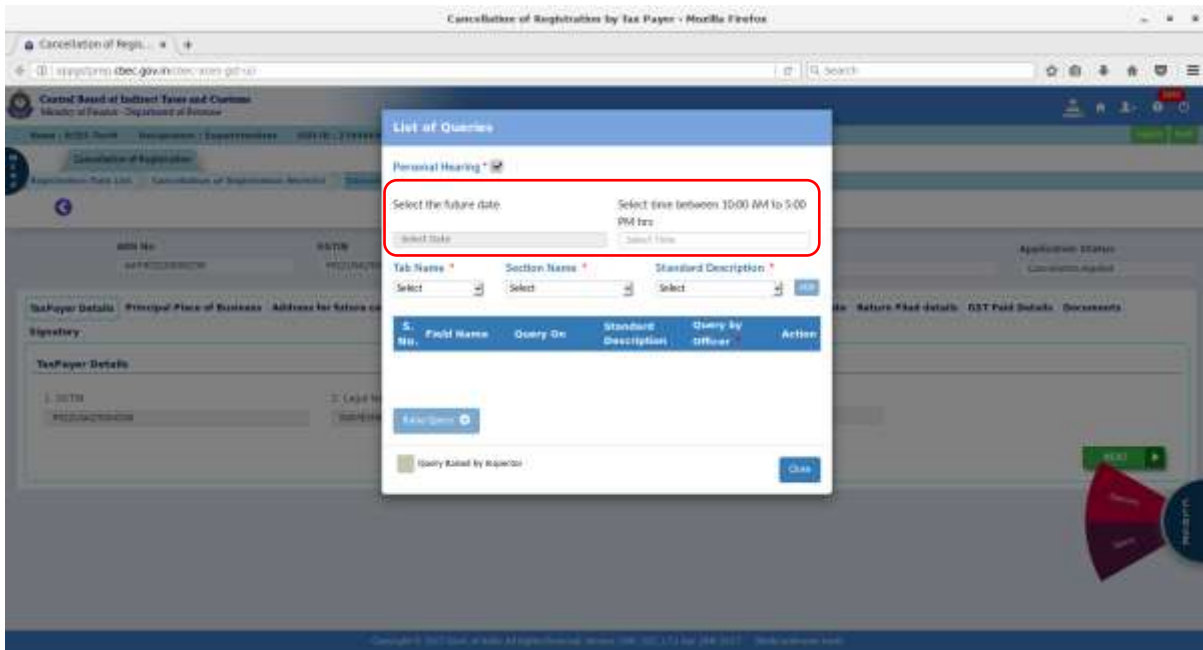


5.1.4 Click Yes. Success message is displayed as below and the approval process is completed. Status of GSTIN changes to cancelled.

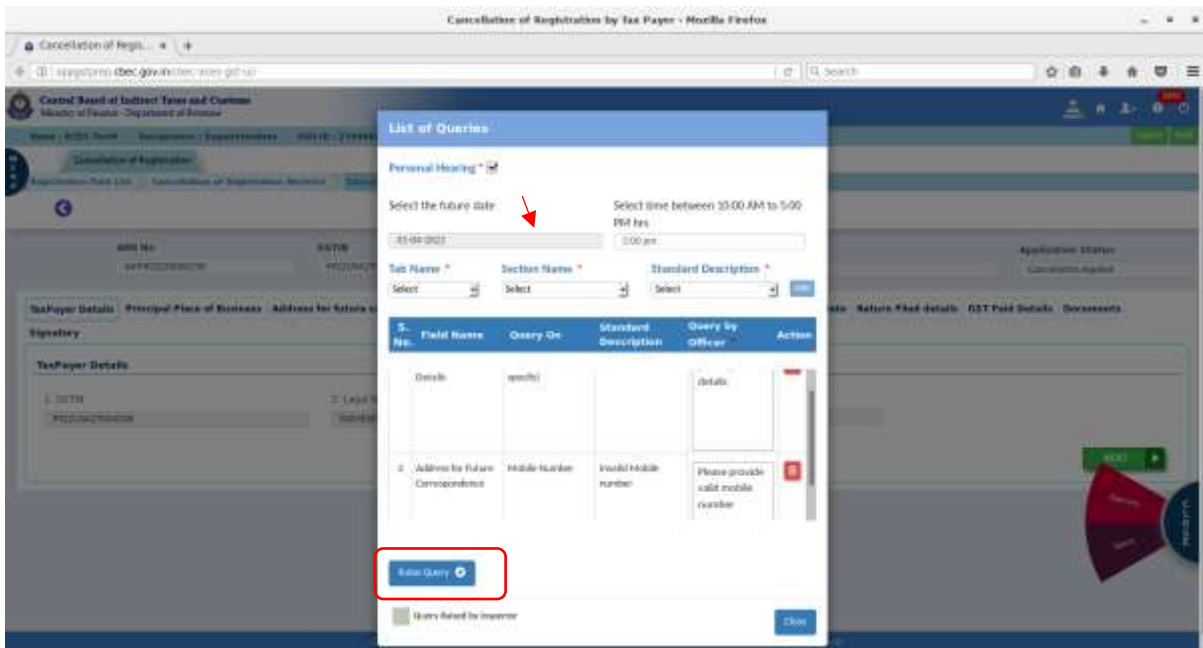


5.2 Query: To be used when cancellation application is found deficient and further details or clarifications are required from the taxpayers to pass the order.

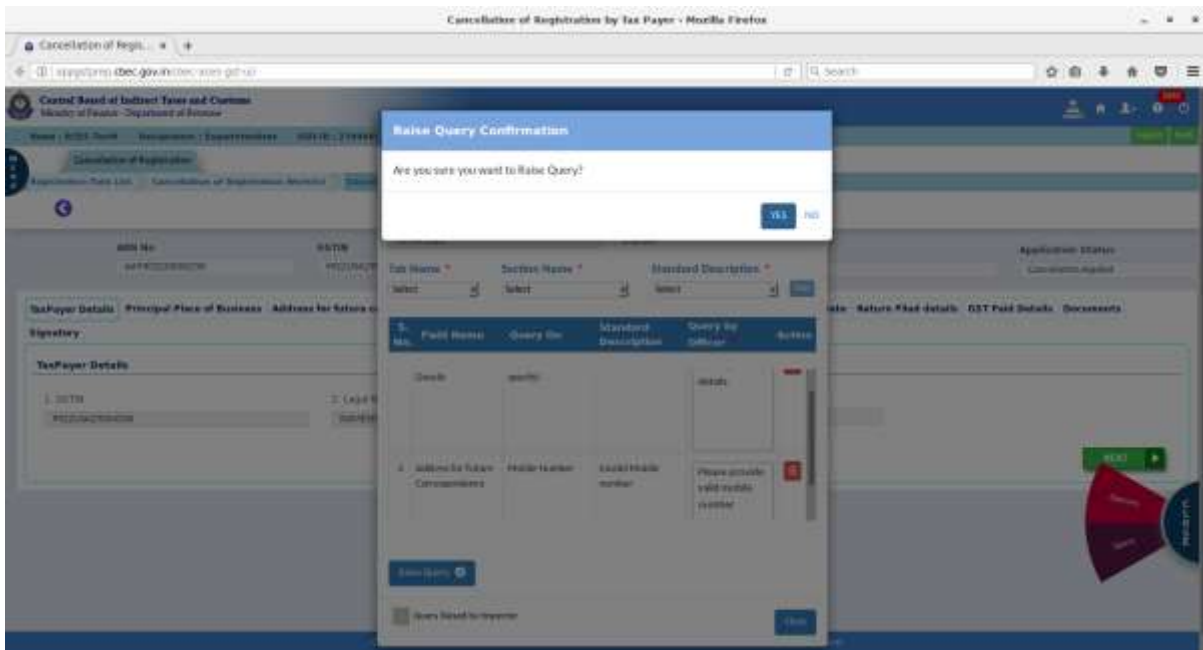
5.2.1 Click “Query”. Pop up window is displayed as below to enter query, PH date and time.



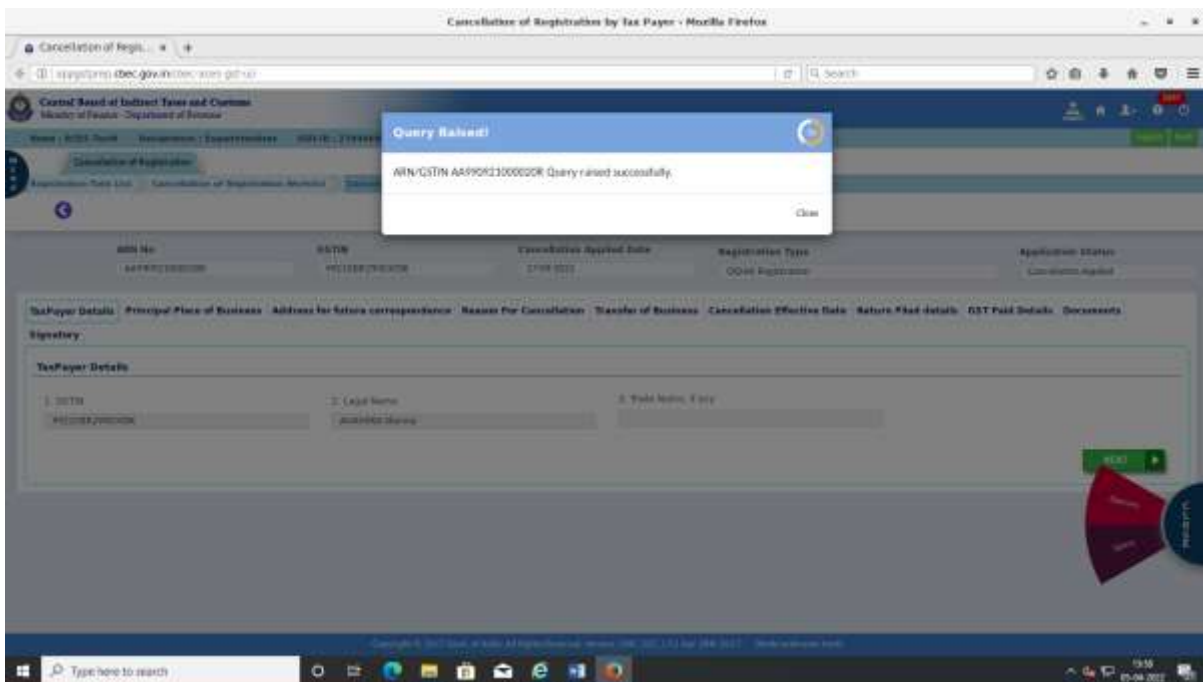
5.2.2 Select PH date and time and then select standard queries from the drop down as below.



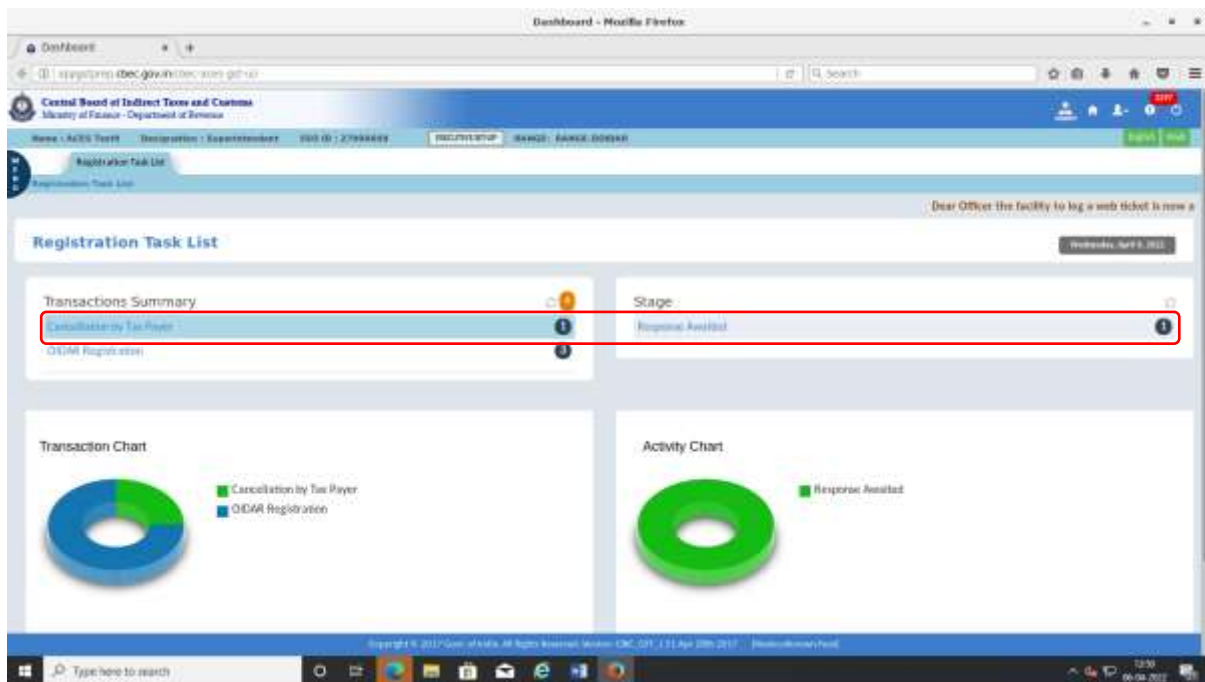
5.2.3 Click 'Raise Query'. Below confirmation message is displayed.



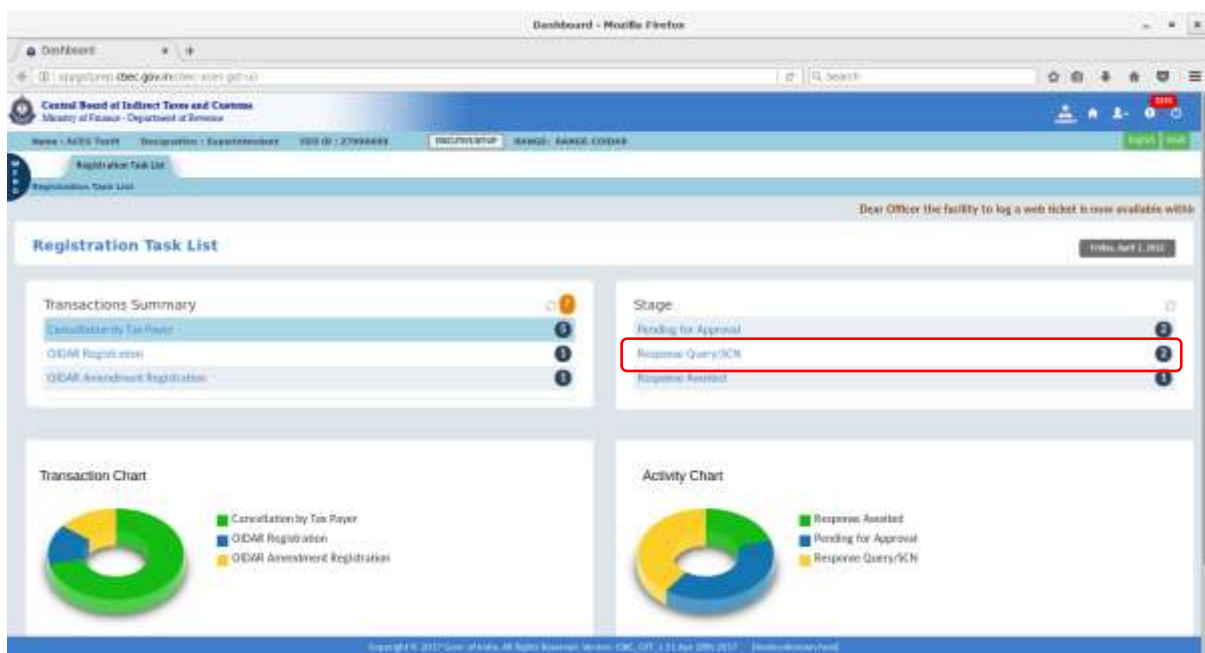
5.2.4 Further, on click of Yes, below success message is displayed.



5.2.5 After raising query, the task moves from 'Pending for approval' to 'Response awaited' at the dashboard of the Range Officer as displayed below.



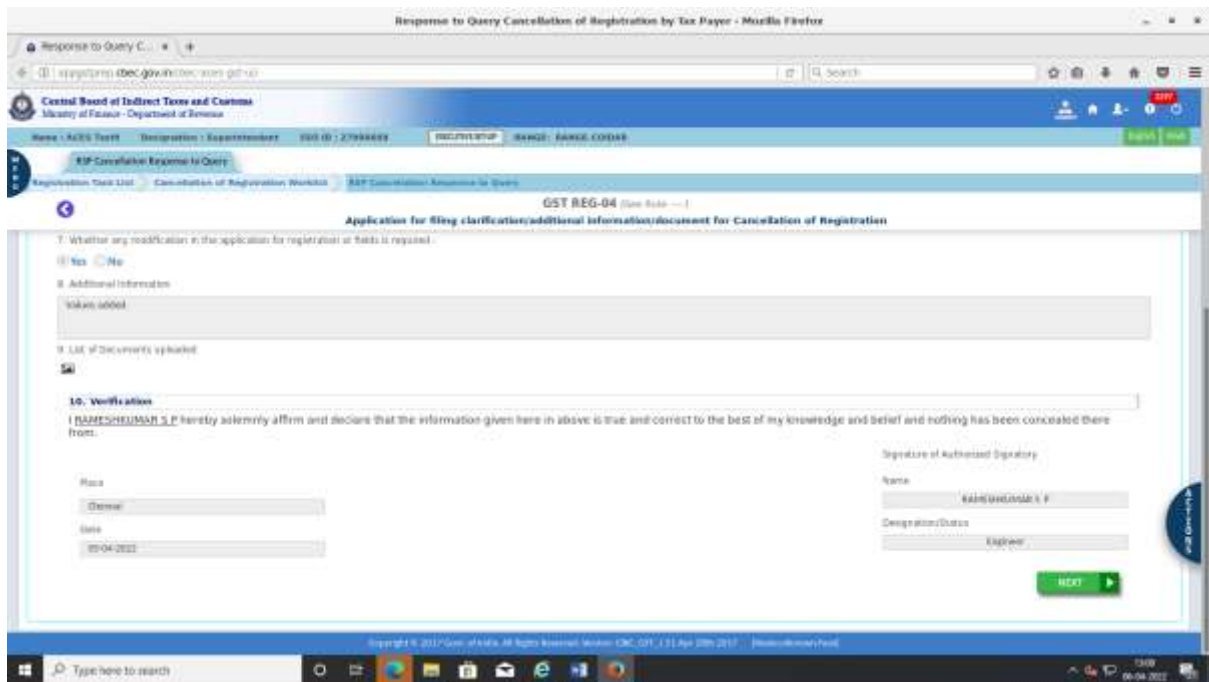
5.3 **Response filed by taxpayer:** After submission of reply by taxpayer, the task moves from 'Response awaited' to 'Response to query/SCN' in the officer's dashboard as below.



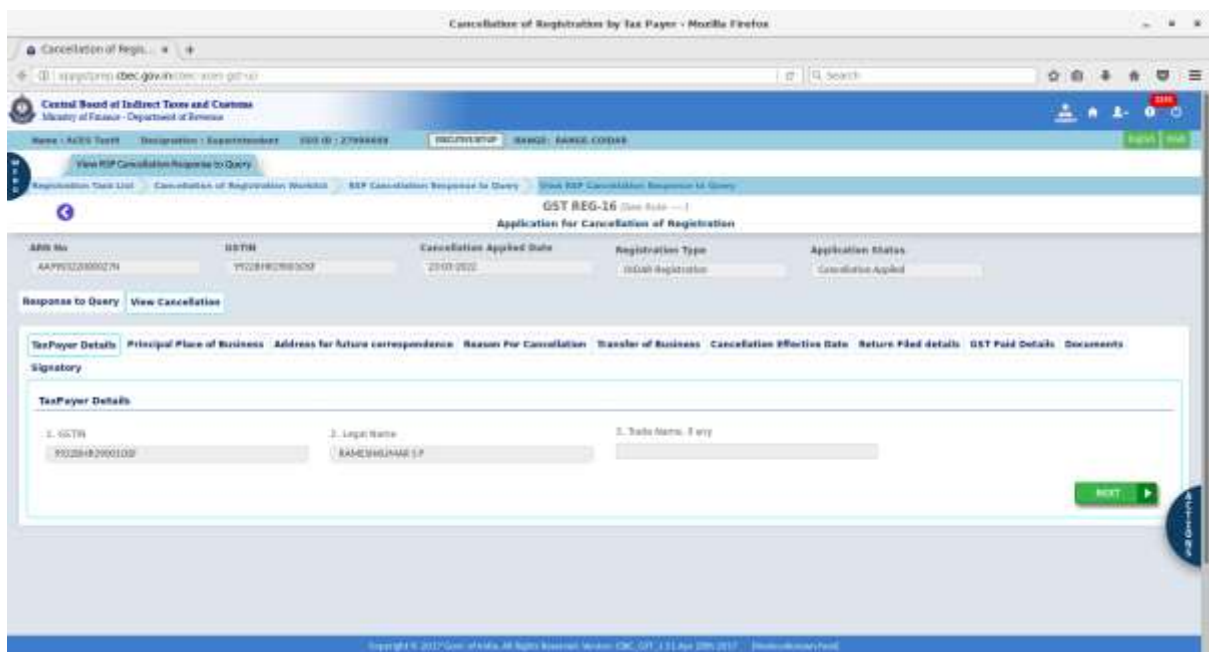
5.3.1 On click of 'Response to query/SCN', transaction worklist is displayed as below.

SI No.	ARN Date	ARN No.	GSTIN	GST Transaction Type	Status	PAN	Business Name	Date of closure of ARN/Query
1	22-01-2022	AAPR022000106	PIZ0492901100	Cancellation by Taxpayer	Response Query / SCN	306PR10220	RAMESHWAR S P	01-04-2022
2	23-01-2022	AAPR02200020P	PIZ0492901100	Cancellation by Taxpayer	Response Query / SCN	306PR10220	RAMESHWAR S P	01-04-2022

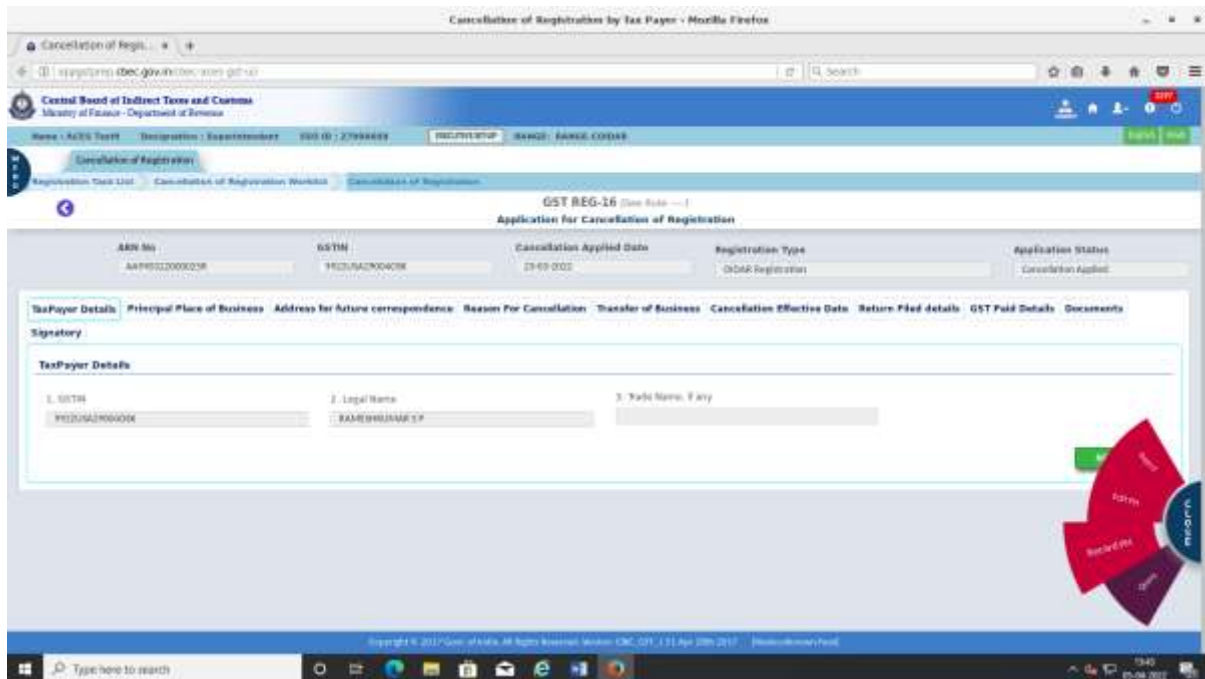
5.3.2 On click of hyperlink of GSTIN, tabs viz., 'Response to query' and 'View cancellation' are displayed. 'Response to query' tab displays the response filed by the taxpayer.



5.3.3 'View Cancellation' tab displays Cancellation application form Reg-16

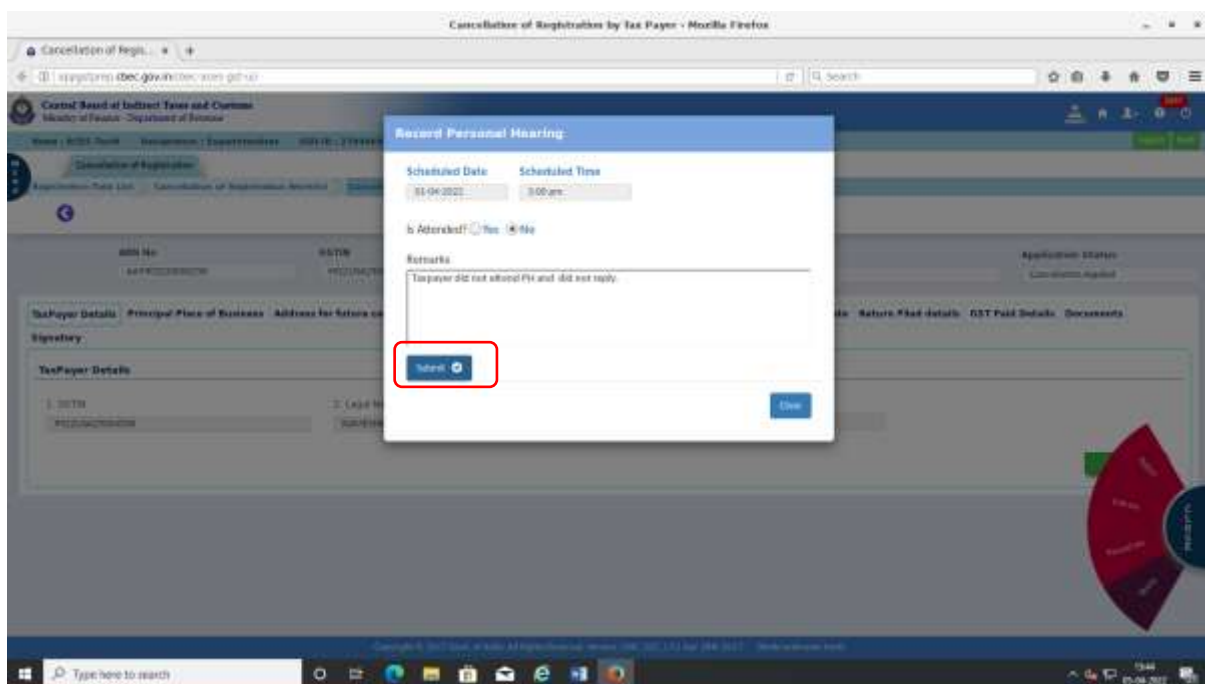


5.3.4 Click of action button shows options for Record PH, Query, Approve & Reject.

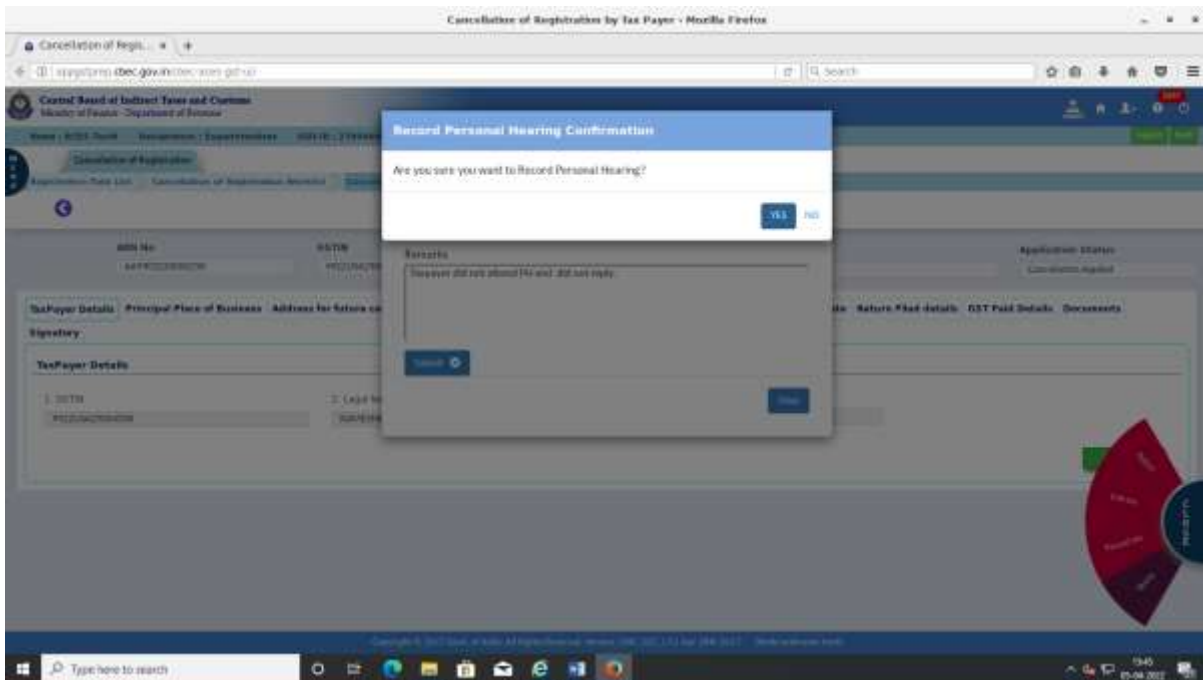


5.3 Record PH: After receipt of response to query, PH to be recorded before passing order.

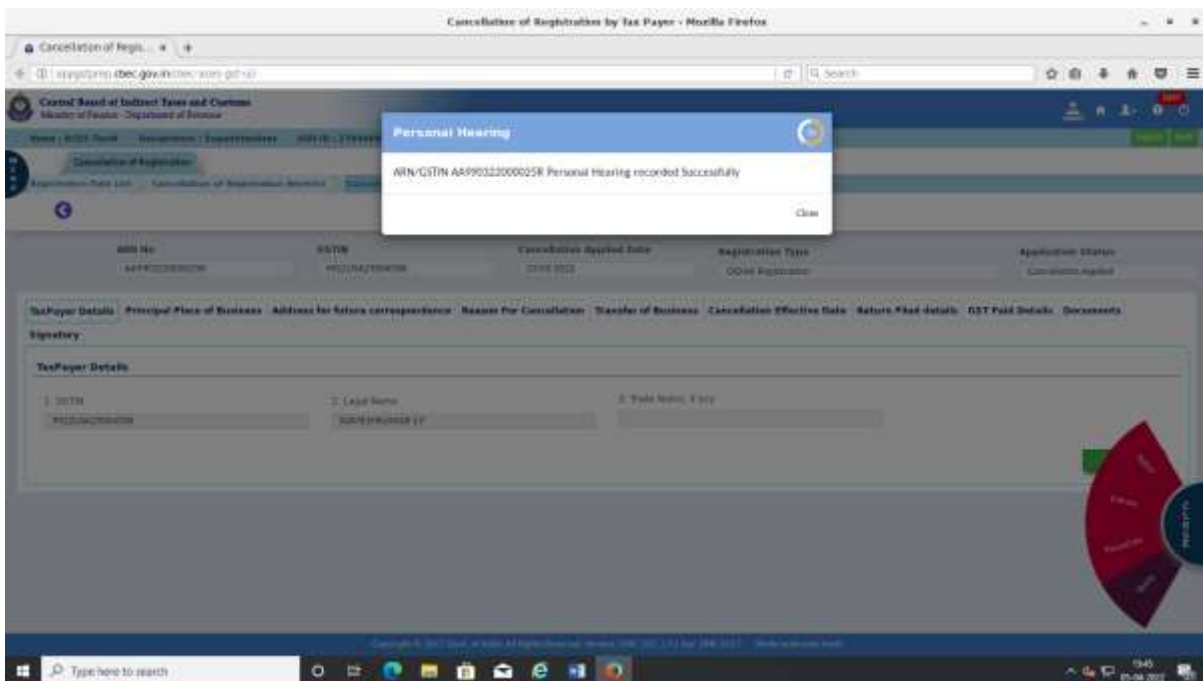
5.4.1 Click Record PH. Following window pops up. Fill up relevant details and submit.



5.4.2 On click of 'Submit', confirmation message displays as below.



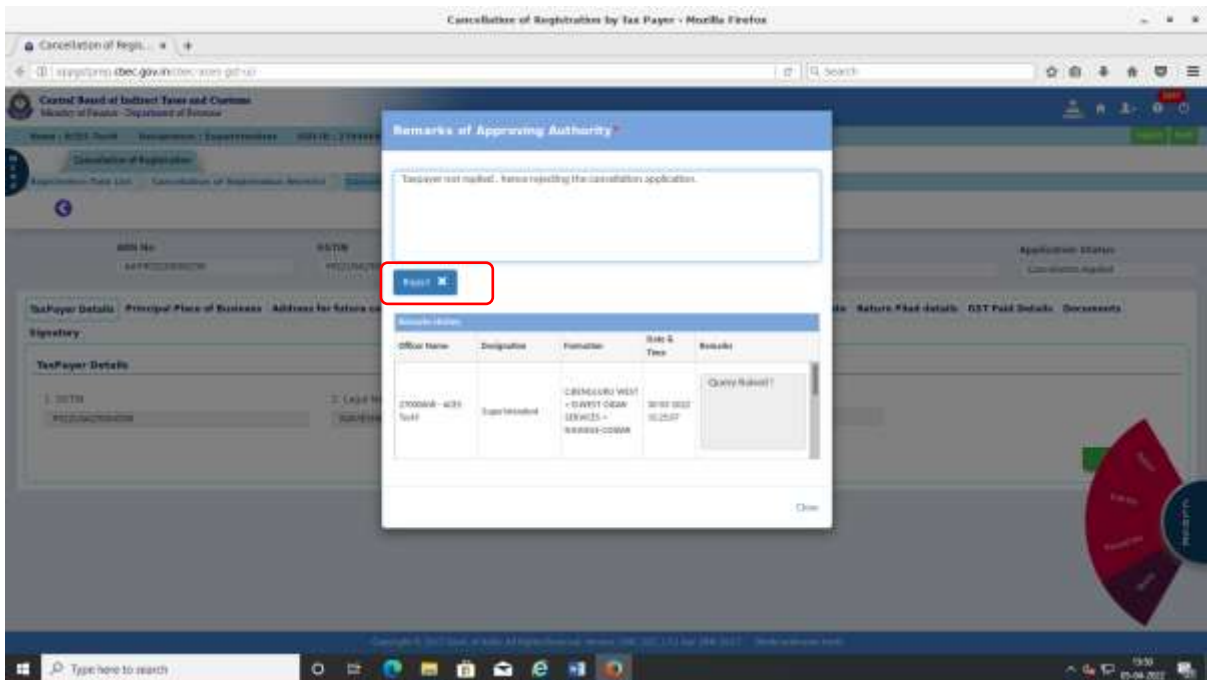
5.4.3 Further, on click of 'Yes', below success message is displayed. This completes completion of recording of PH.



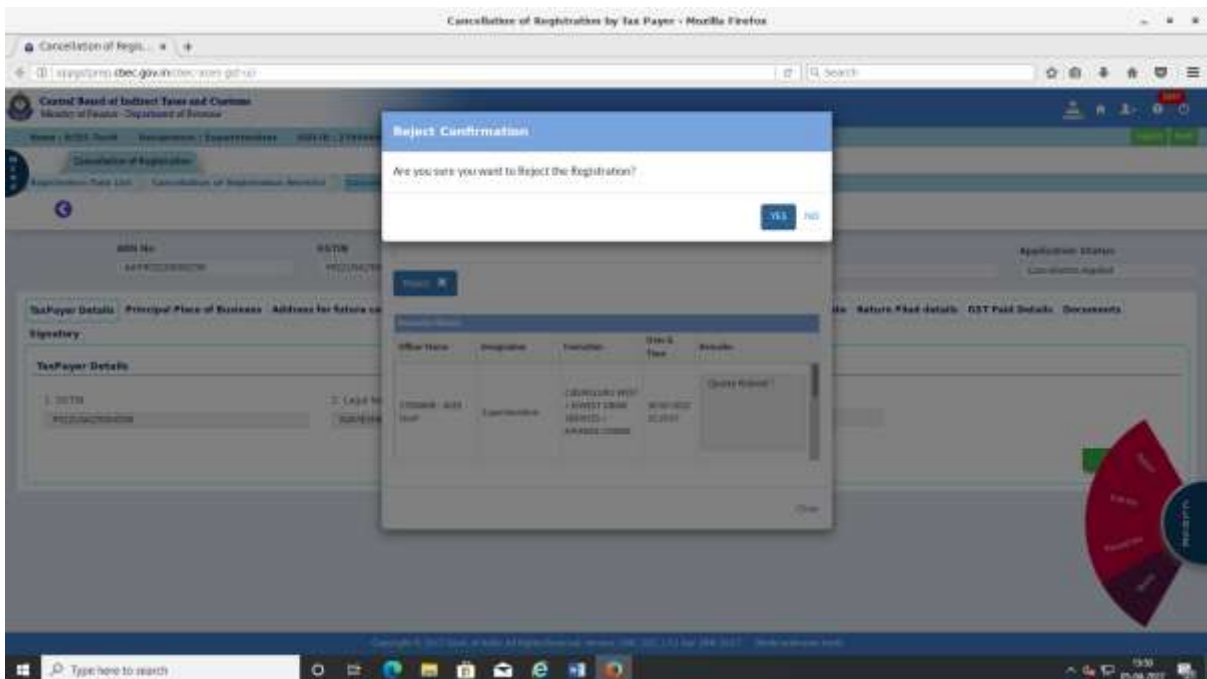
5.5 After recording PH, the application can either be approved or rejected.

5.5.1 For approving, steps at 5.1.1 to 5.1.4 to be followed.

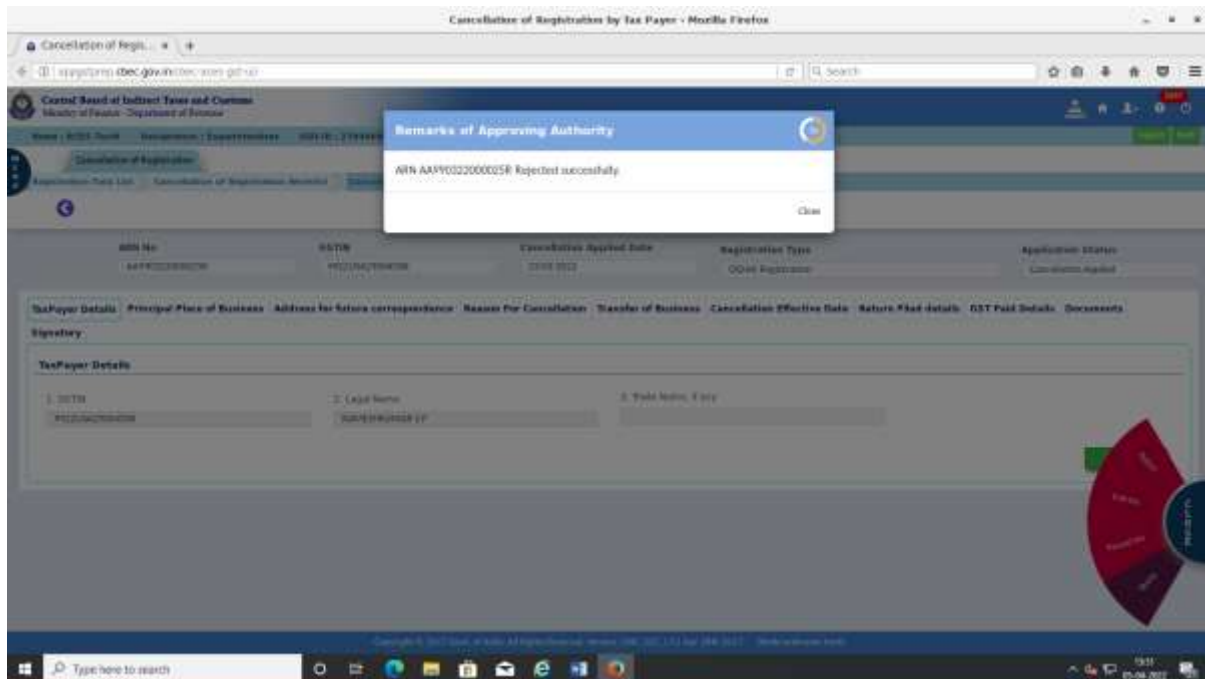
5.5.2 **Reject:** This option to be exercised when the application is not found fit for approval. Click 'Reject'. Following window displays. Enter the rejection remarks and click 'Reject'.



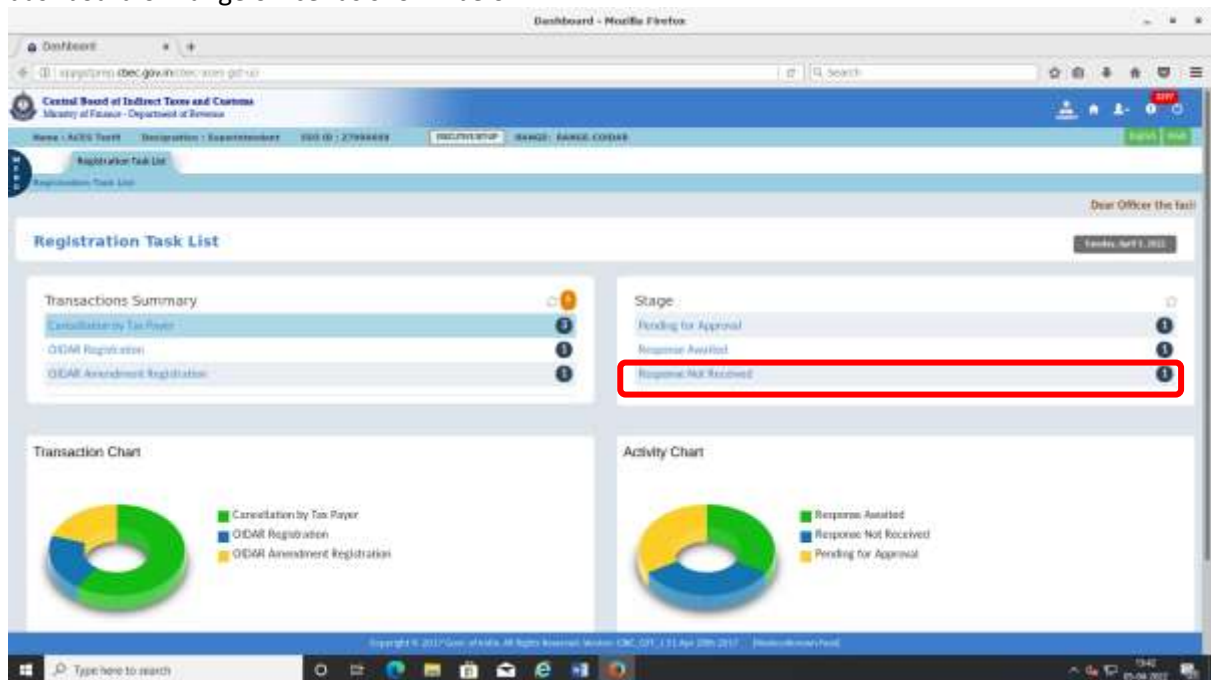
5.5.3 On click of 'Reject', below confirmation message is displayed.



5.5.4 Further, on click of 'Yes', below success message is displayed. This completes the rejection after receipt of response to query.



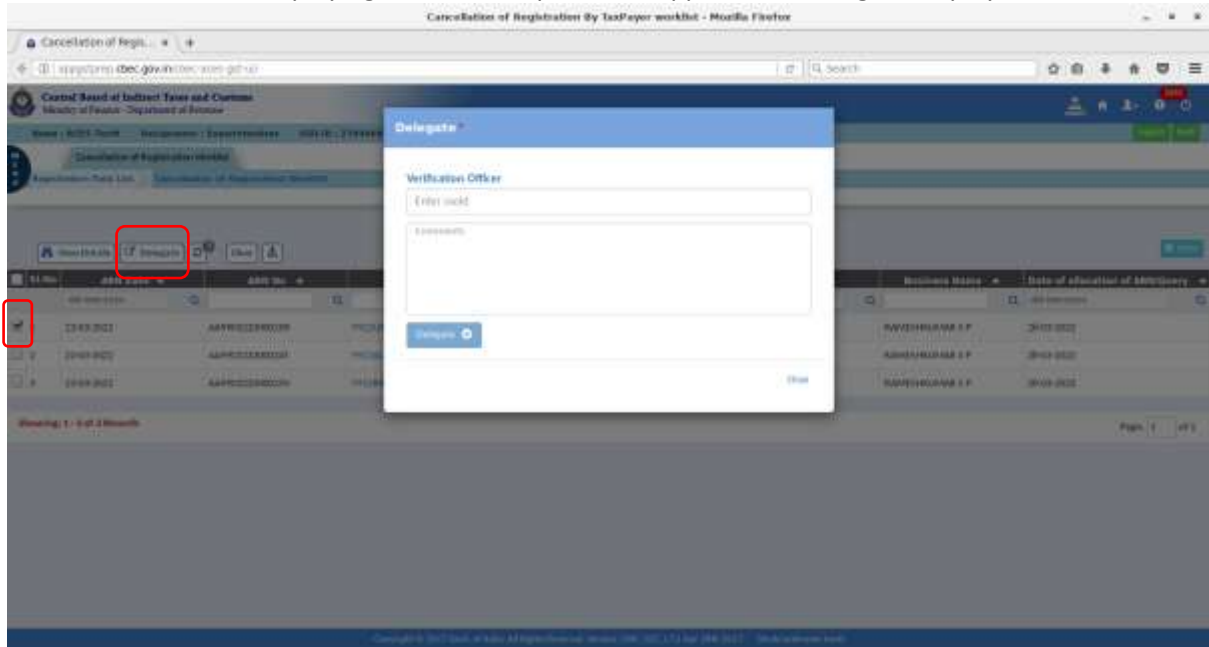
5.6 **Response Not filed by taxpayer:** If taxpayer fails to file reply within the stipulated period of seven working days, the task moves from 'Response awaited' to 'Response not received' at the dashboard of Range officer as shown below.



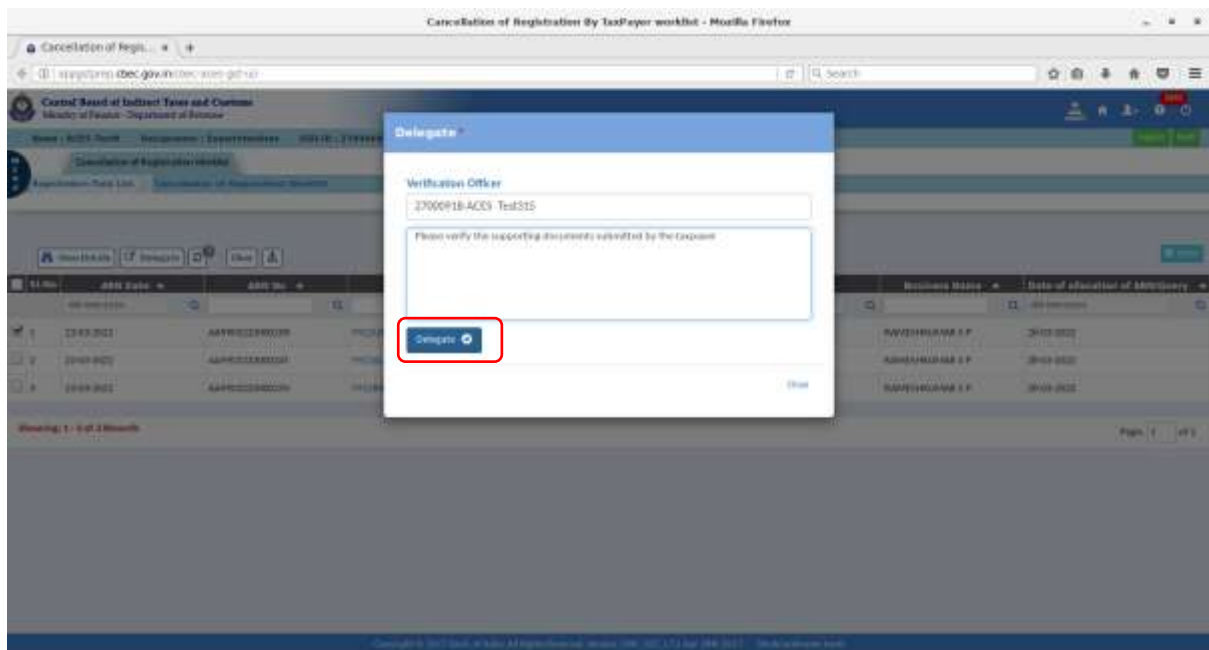
In this scenario, only option to reject would be available in the action button. Steps at 5.5.2 to 5.5.4 to be followed to reject the application in absence of response to query.

6. **Delegate the application to Inspector for verification:** If the Range officer wants the application to be verified by Inspector, then the cancellation application can be delegated to Inspector for verification.

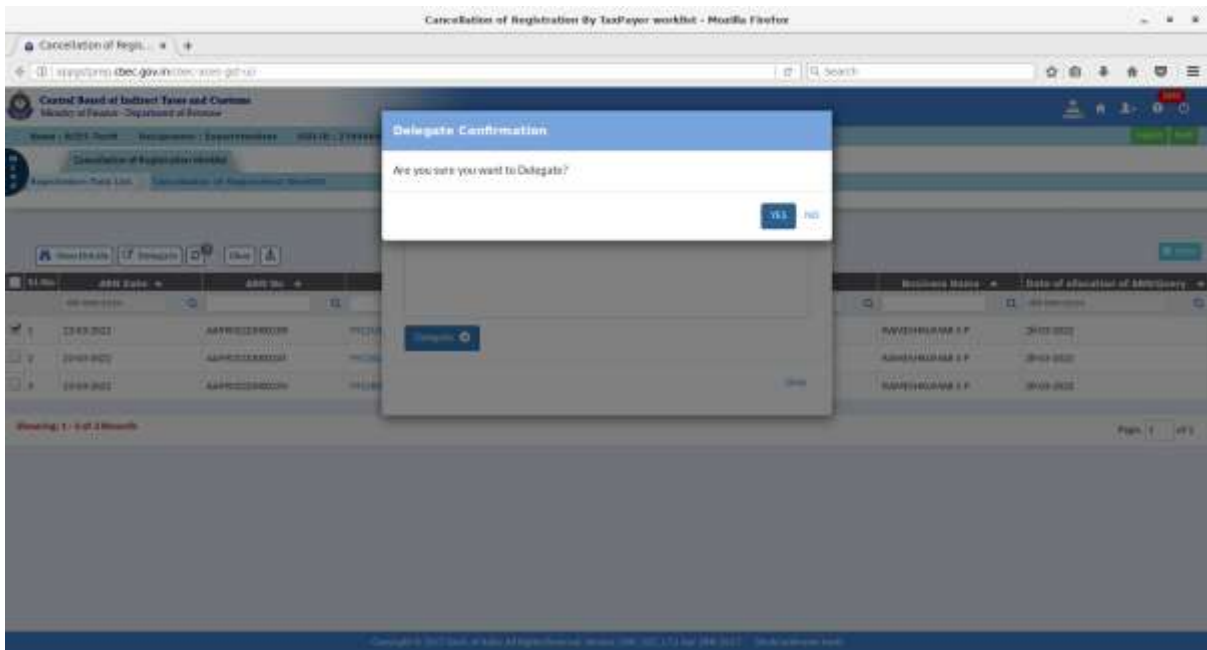
6.1 For delegation to Inspector, click on checkbox and then select delegate as shown in the screen below. A window displaying the list of Inspectors mapped to the range is displayed.



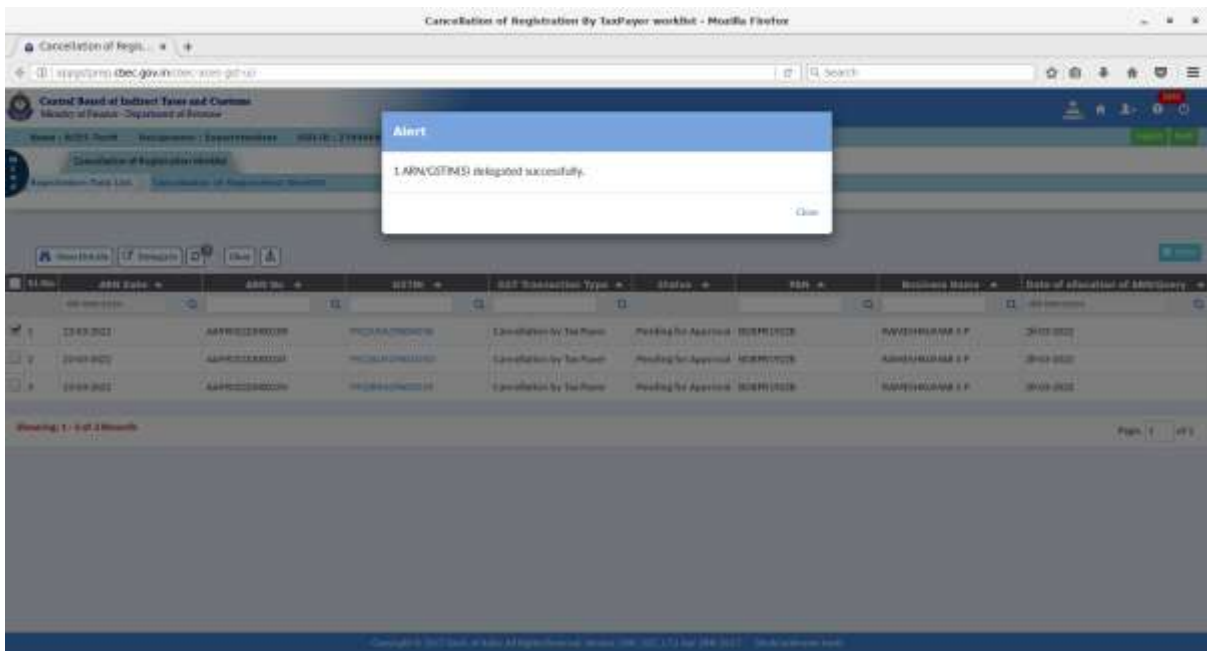
6.2 Select the Inspector, enter the remarks and click "Delegate".



6.3 On click of “Delegate”, confirmation message as below is displayed.



6.4 Further, on click of 'Yes', below success message will be displayed. This completes the process of delegation.



6.5 After delegation, task moves to 'Pending for approval/Delegated to Inspector' in the transaction worklist of Range Officer as under.

Cancellation of Registration By Taxpayer worklist - Mozilla Firefox

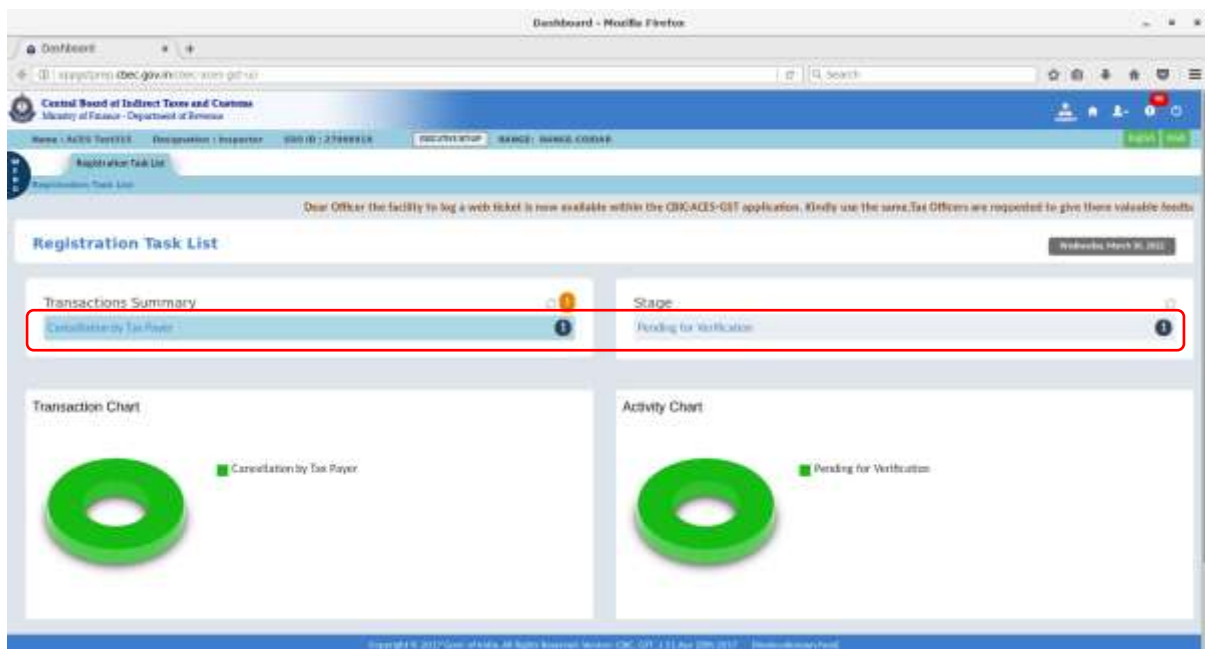
Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

Application for Cancellation of Registration

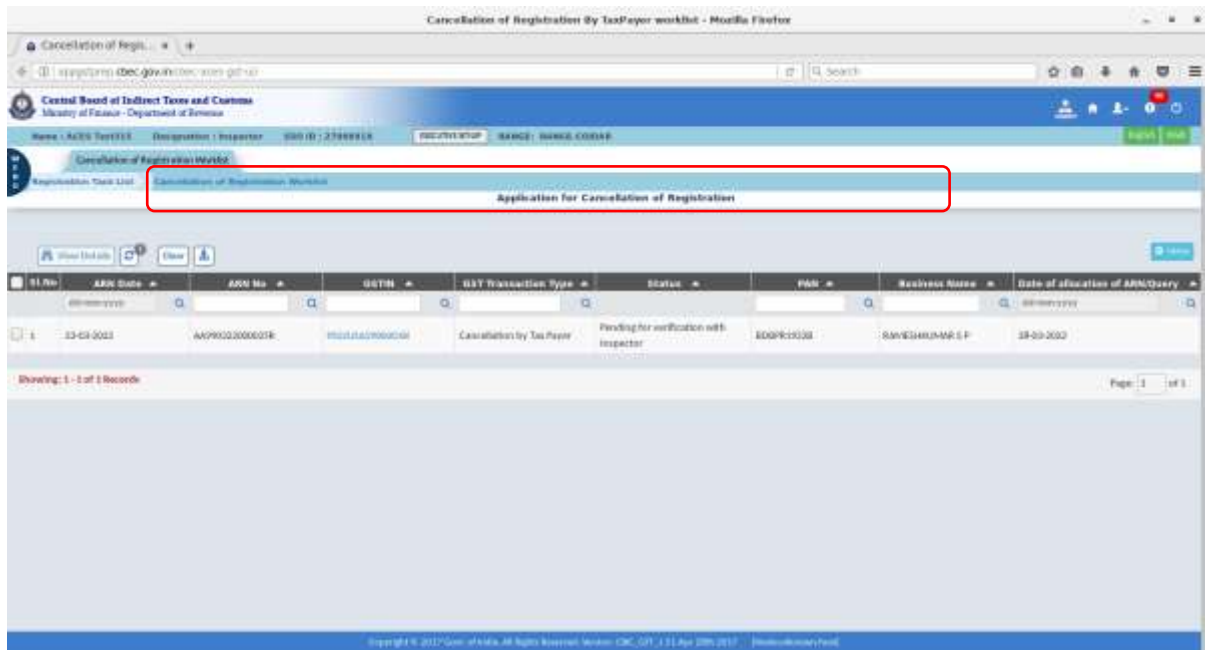
Sl No.	ARN Date	ARN No.	GTIN	GST Transaction Type	Status	PAN	Business Name	Date of issuance of ARN/Query
1	28-09-2022	AAAY0220000247	FF23N12R00003	Cancellation by Tax Payer	Pending for Approval	BOBPR1122E	RAMESHULHAR S P	28-09-2022
2	28-09-2022	AAAY0220000249	FF23N12R00004	Cancellation by Tax Payer	Pending for Approval	BOBPR1122E	RAMESHULHAR S P	28-09-2022
3	28-09-2022	AAAY0220000258	FF23N12R00008	Cancellation by Tax Payer	Pending for Approval / Delegated to Inspector	BOBPR1122E	RAMESHULHAR S P	28-09-2022

Showing: 1 - 2 of 3 Records

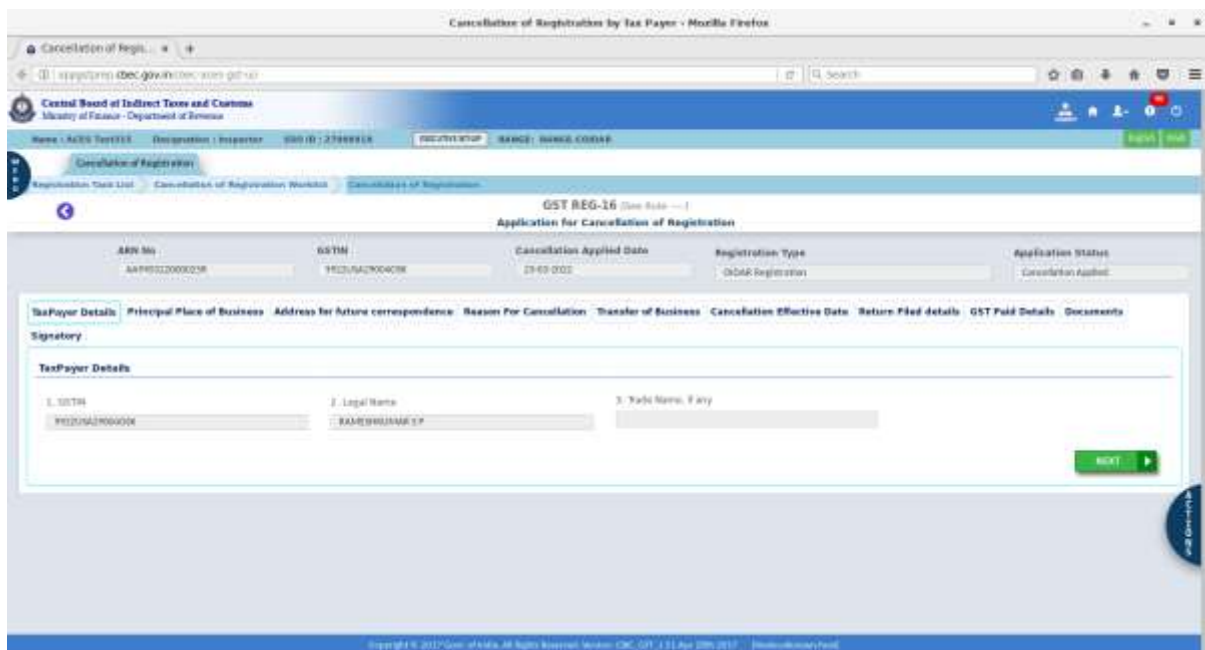
7. **Verification by Inspector:** After delegation by the Range Officer, the ARN appears on the Inspector's dashboard as in the screen below.



7.1 On click of 'pending for verification', transaction work list is displayed as below.



7.2 On click of hyperlink of 'GSTIN', form Reg-16 (Application for cancellation filed by taxpayer) is displayed as below.



7.3 On click of 'Action' button, "Verify" option is displayed as below.

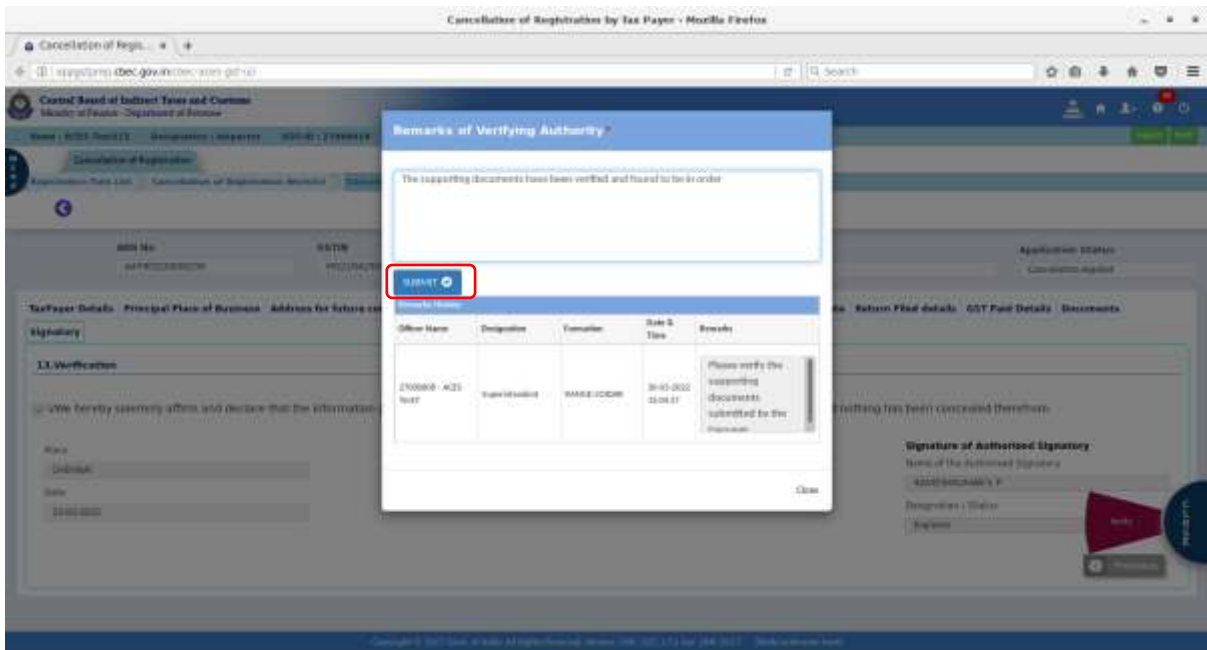
The screenshot shows the 'Application for Cancellation of Registration' form (GST REG-16) on the Central Board of Indirect Taxes and Customs portal. The form includes fields for ARN No., GSTIN, Calculation Applied Date, Registration Type, and Application Status. Below these are tabs for Taxpayer Details, Principal Place of Business, Address for future correspondence, Reason for Cancellation, Transfer of Business, Cancellation Effective Date, Return Filed details, GST Paid Details, and Documents. The 'Verify' button is highlighted with a red arrow.

7.4 On click of 'Verify', below window is displayed to enter the verification remarks. Window also contains the remarks of the Range Supdt seeking the verification report.

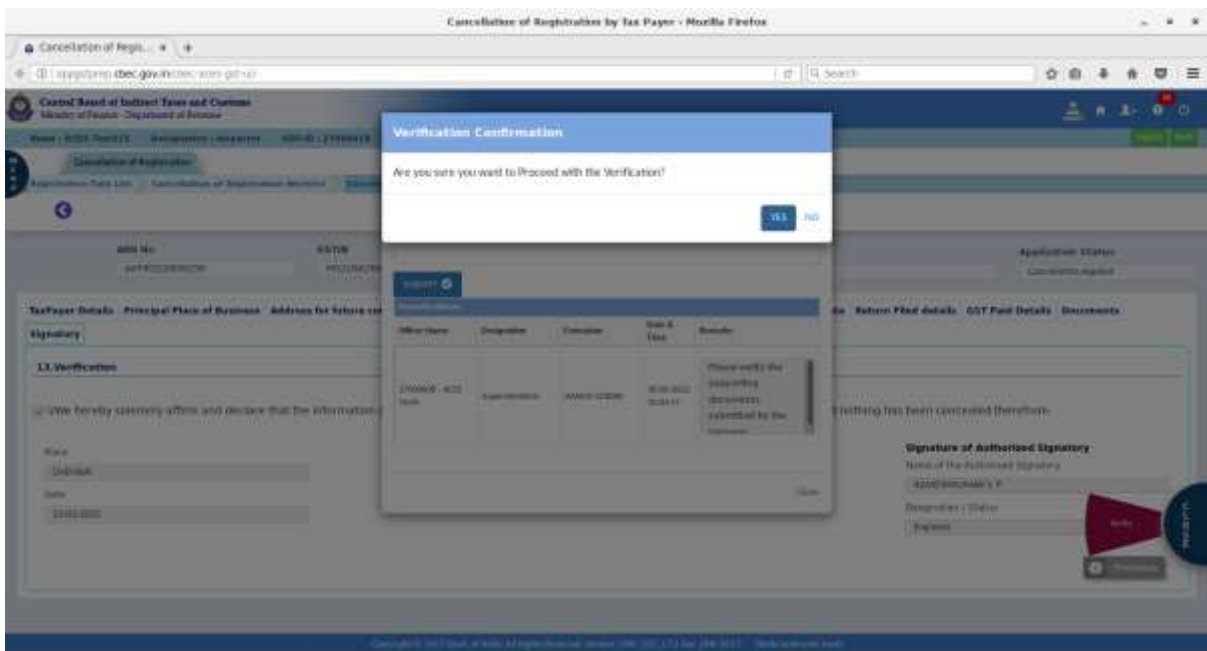
The screenshot shows the 'Remarks of Verifying Authority' dialog box. The dialog box contains a text area for remarks and a table with columns: Officer Name, Designation, Computer, Date & Time, and Remarks. A red box highlights the first row of the table.

Officer Name	Designation	Computer	Date & Time	Remarks
Z700000-A25 Nand	Supervisor	RAMSUDHAN	20-03-2022 12:04:17	Please verify the submitted documents submitted to the taxpayer.

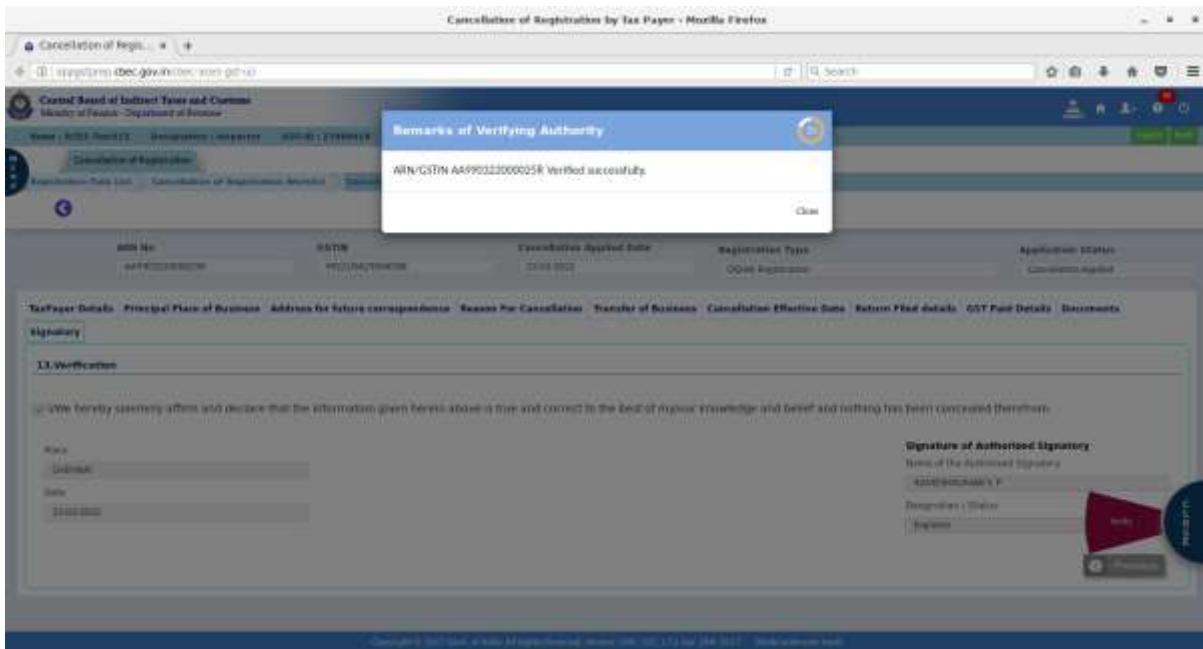
7.5 Enter the verification remarks and click on submit.



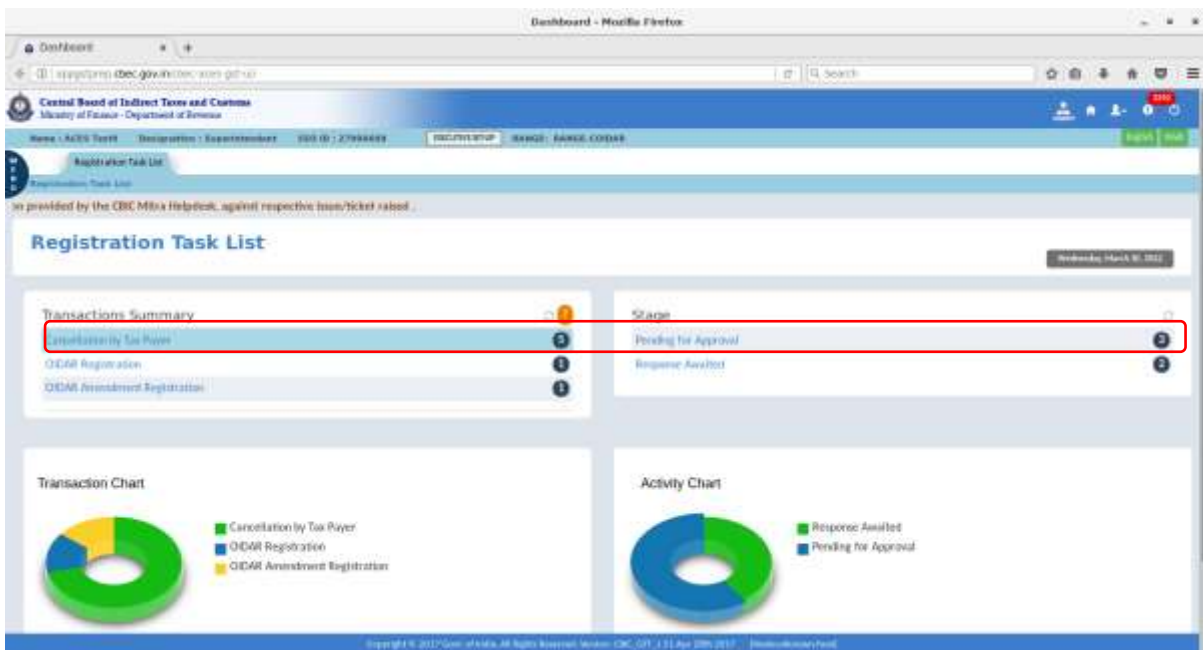
7.6 On click of 'Submit', below confirmation message is displayed.



7.7 On click of 'Yes', success message is displayed as below. This completes the verification by Inspector.



8. **Receipt of verification report from Inspector:** Upon receipt of verification report, the ARN moves to Superintendents dashboard under 'Pending for approval'.



8.1 On click of pending for approval, transaction worklist is displayed where the status of application is updated to 'Pending for approval/verified by Inspector'.

Sl No.	ARN Date	ARN No.	GSTIN	GST Transaction Type	Status	PAI	Business Name	Date of allocation of ARN/Query
1	28-09-2022	AAR922000024T	FDJMA728C050	Cancellation by Tax Payer	Pending for Approval	00000000	SAWESHUAMR S P	28-09-2022
2	28-09-2022	AAR922000029	FDJMA728C054	Cancellation by Tax Payer	Pending for Approval	00000000	SAWESHUAMR S P	28-09-2022
3	28-09-2022	AAR922000028	FDJMA728C056	Cancellation by Tax Payer	Pending for Approval / Verified by Inspector	00000000	SAWESHUAMR S P	28-09-2022

8.2 Further, on click of hyperlink of GSTIN, Form Reg 16 is displayed.

GST REG-16 (Form Reg-16)

Application for Cancellation of Registration

ARN No: AAR922000028 GSTIN: FDJMA728C056 Cancellation Applied Date: 28-09-2022 Registration Type: GSTAR Registration Application Status: Cancellation Applied

Taxpayer Details: Principal Place of Business, Address for future correspondence, Reason for Cancellation, Transfer of Business, Cancellation Effective Date, Return Filed details, GST Paid Details, Documents

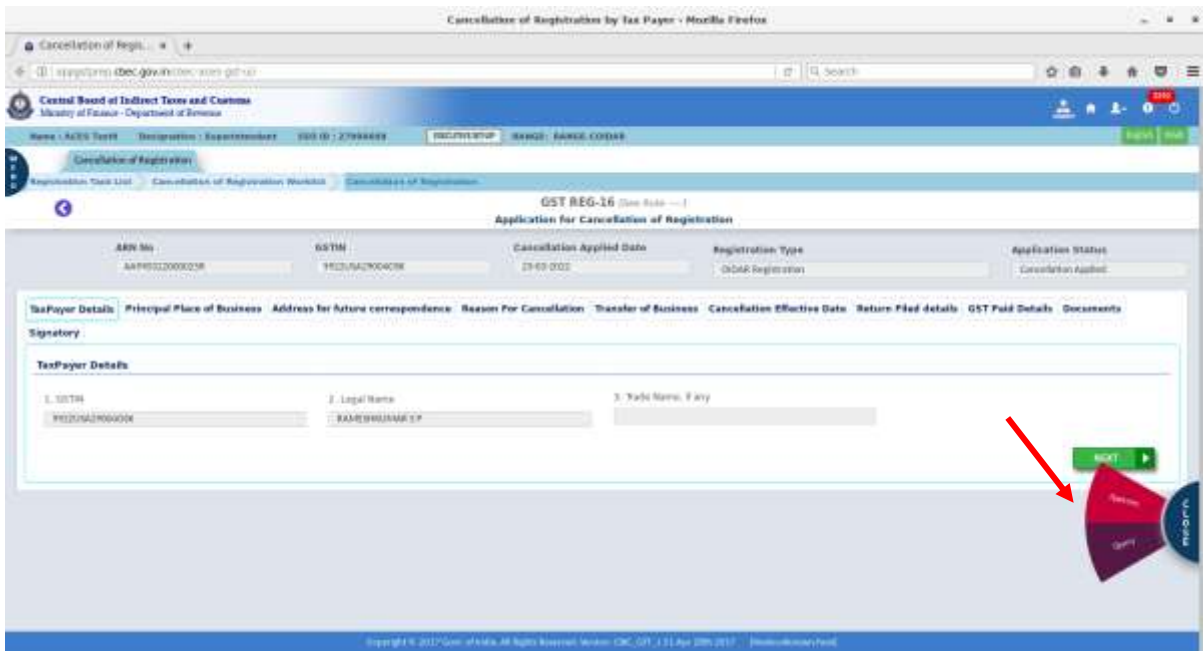
Signatory:

Taxpayer Details:

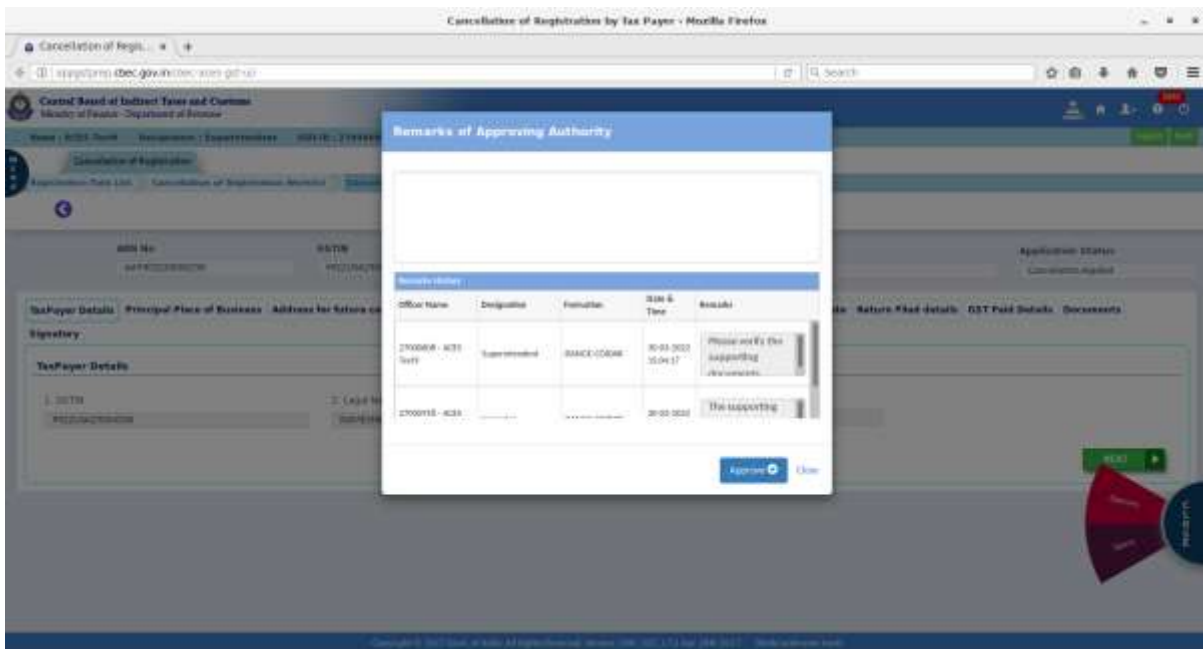
1. GSTIN: FDJMA728C056 2. Legal Name: SAWESHUAMR S P 3. Trade Name, if any: _____

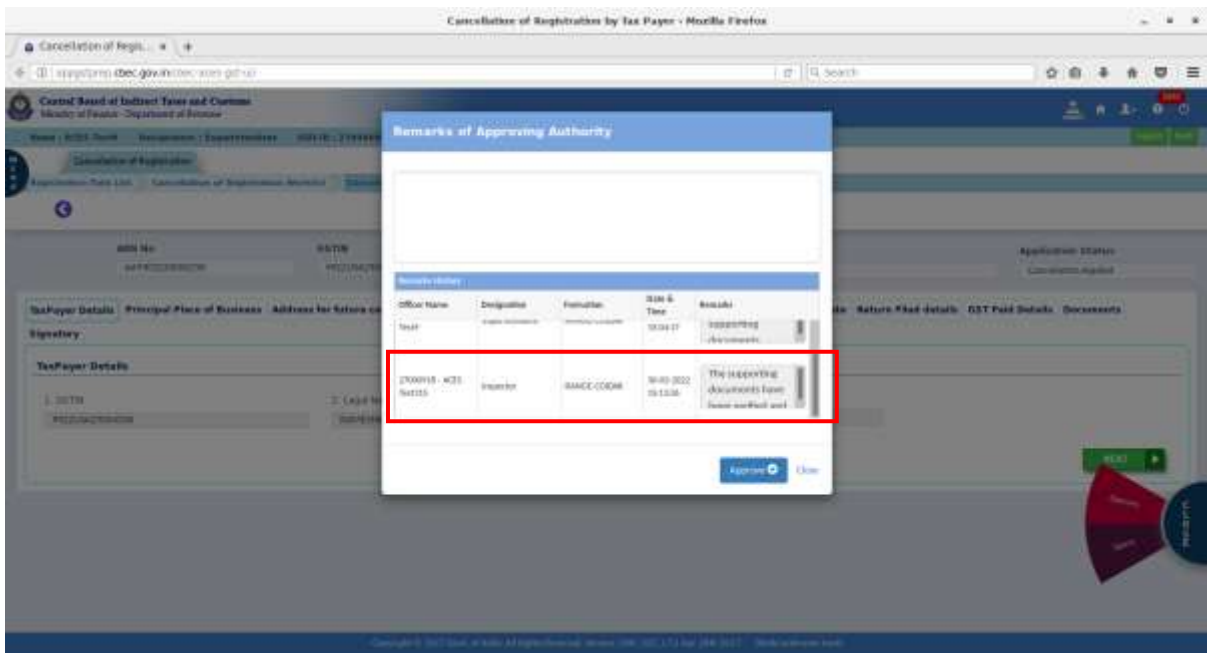
NEXT →

8.3 Click of action button shows two options viz., 'Approve' and 'Query'.



8.4 Click "Approve" to view the verification remarks from the Inspector. Further action as deemed fit, can be taken to either approve or raise query as explained in para 5.1 & 5.2 above.

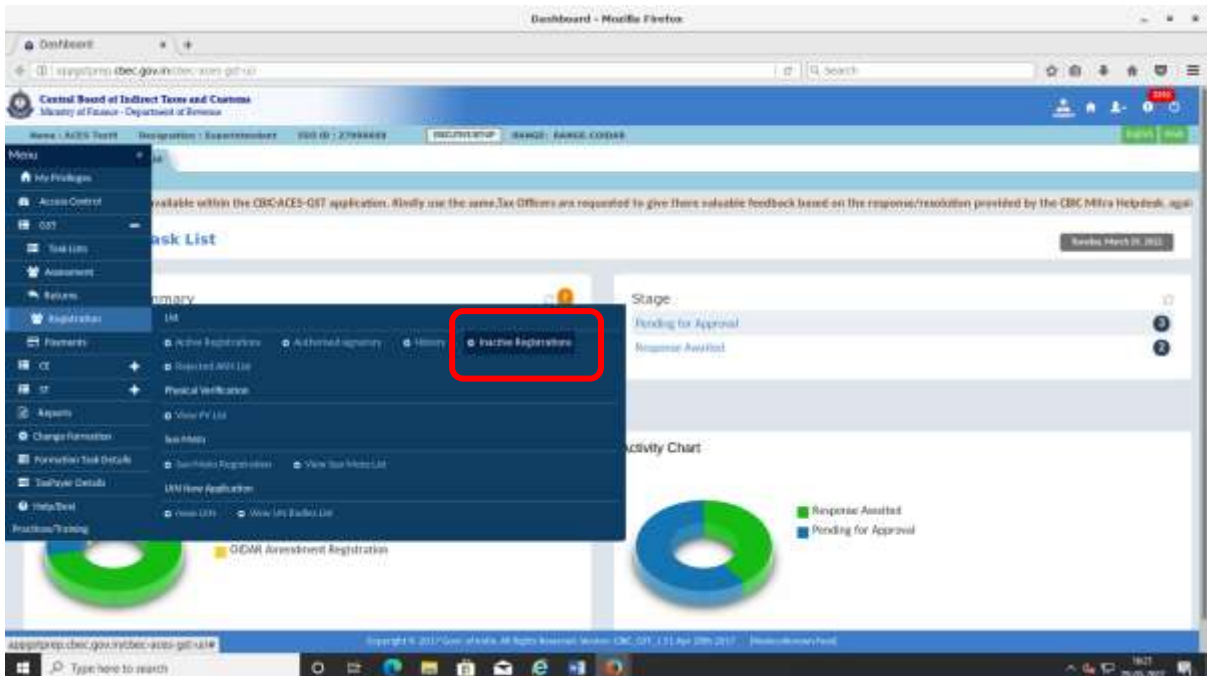




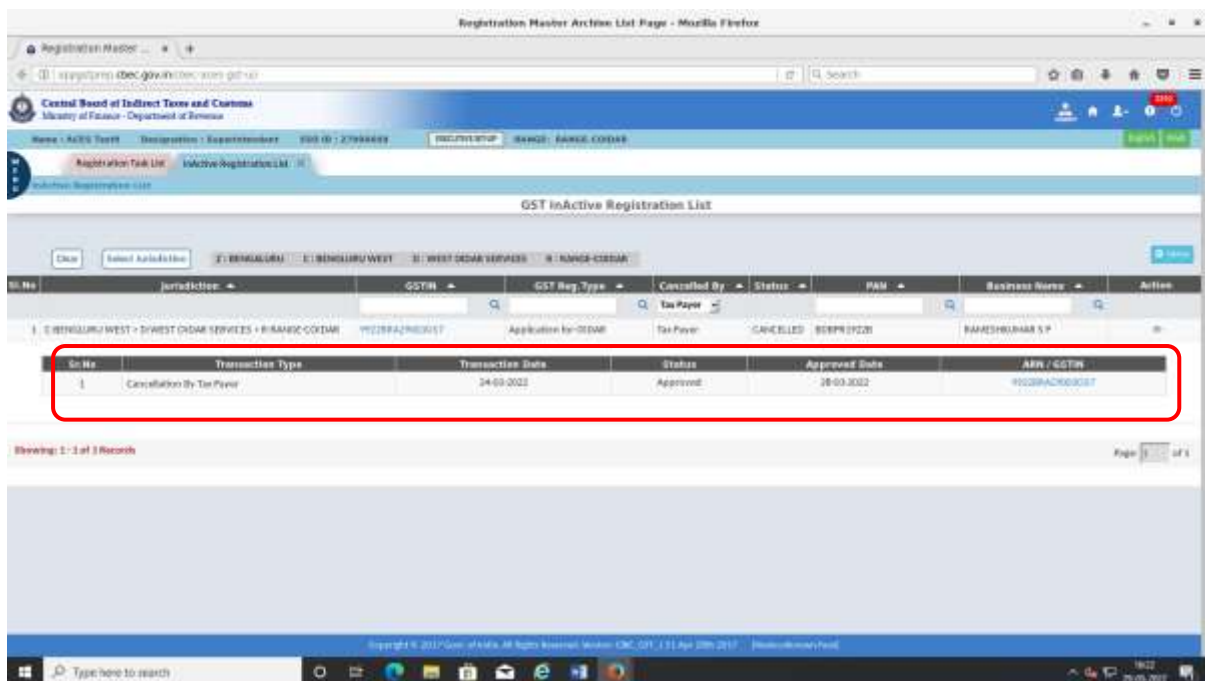
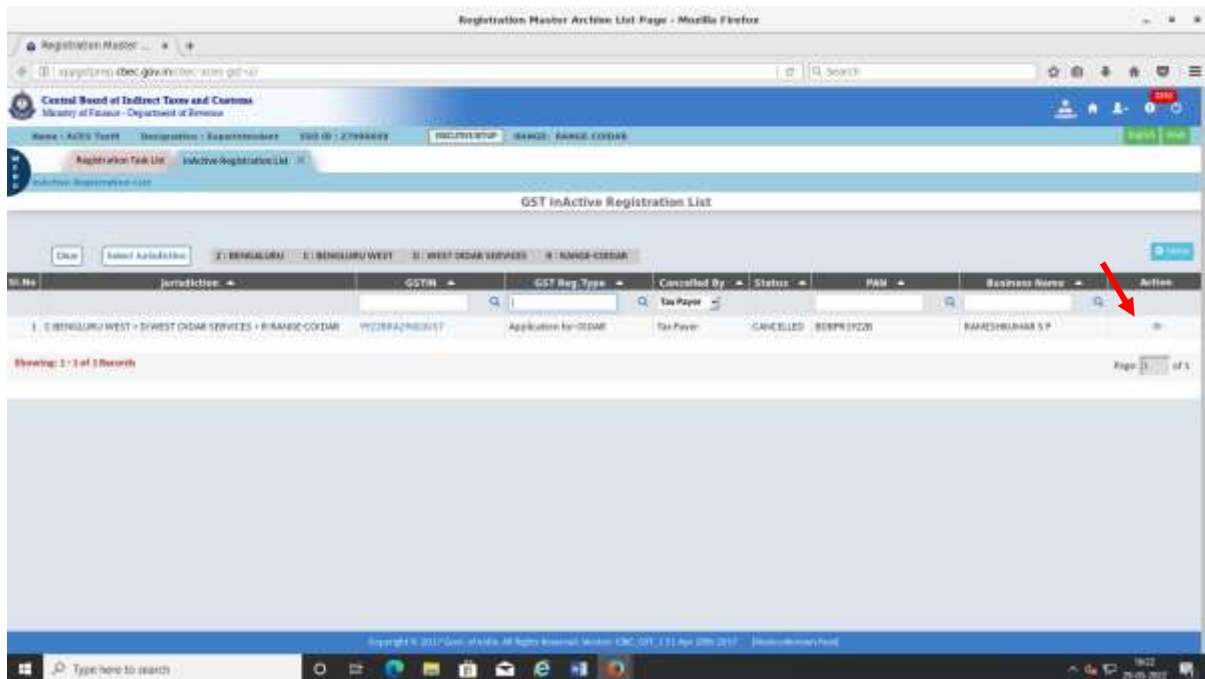
9. **Status of GSTIN after disposal of the application:** Status of GSTIN and details of the action taken can be viewed as under:

9.1 **Application approved without raising query:**

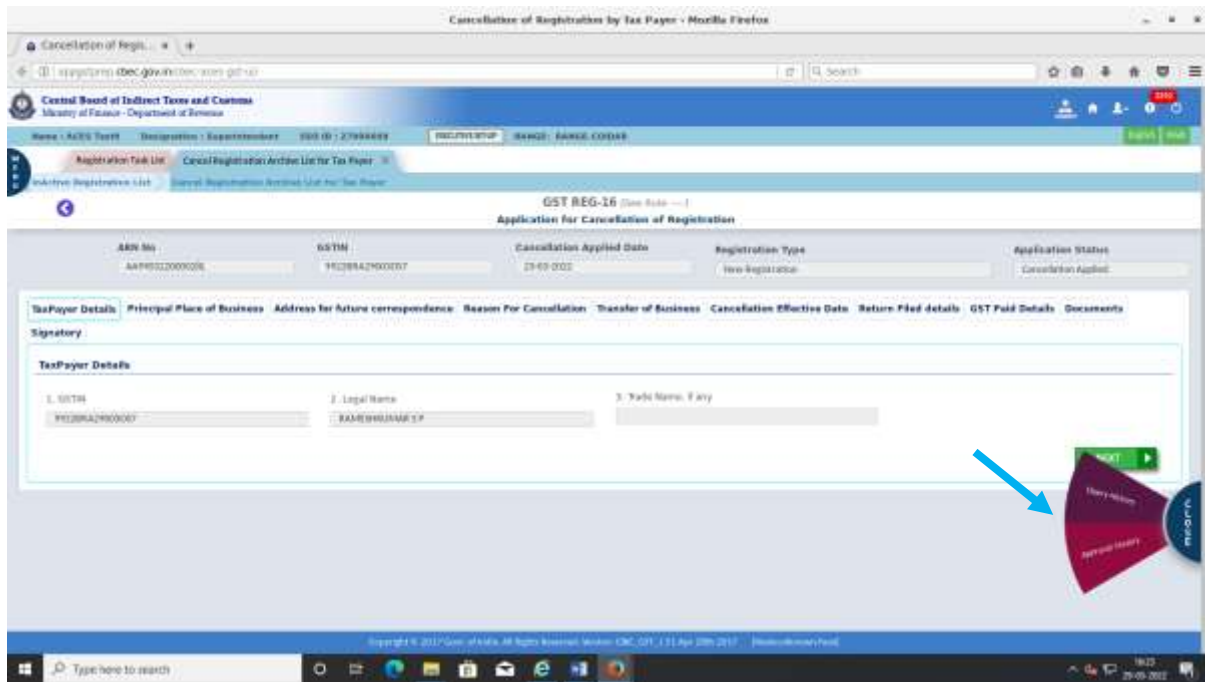
9.1.1 After cancellation is approved, cancelled GSTIN can be viewed in “Inactive Registration list page” ([Menu-GST-Regn-Inactive Registrations](#))



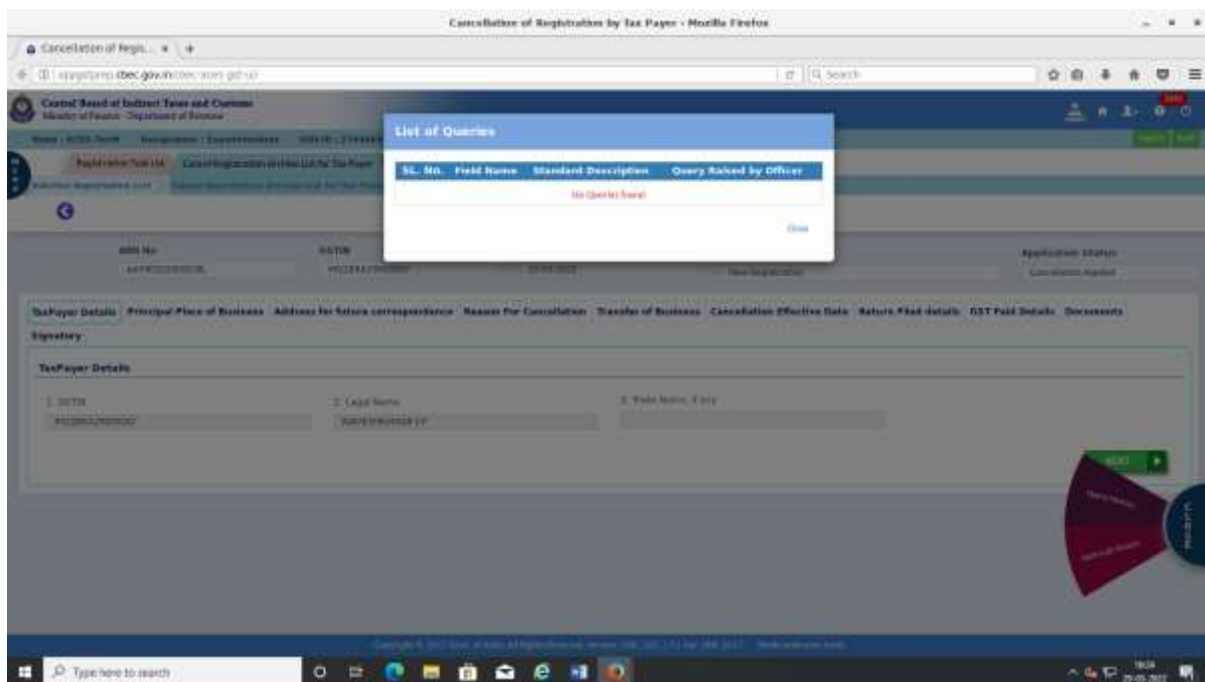
9.1.2 From the action column, on click of view history (eye icon), the row expands to reflect the transaction on cancellation details.



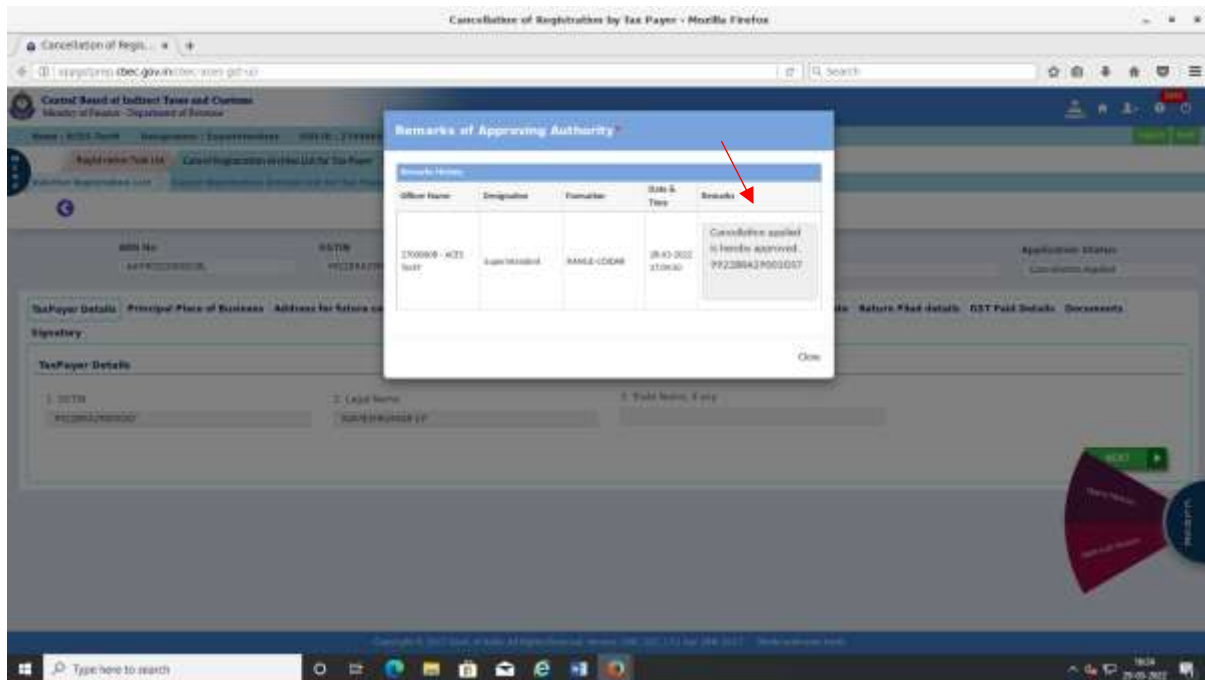
9.1.3 On click of hyperlink of GSTIN, Reg 16 form is displayed. Action button displays 'Query History' and 'Approval History'.



9.1.4 Click of Query history shows the queries raised by the officer. Since this application was approved directly without raising query, no queries are found.

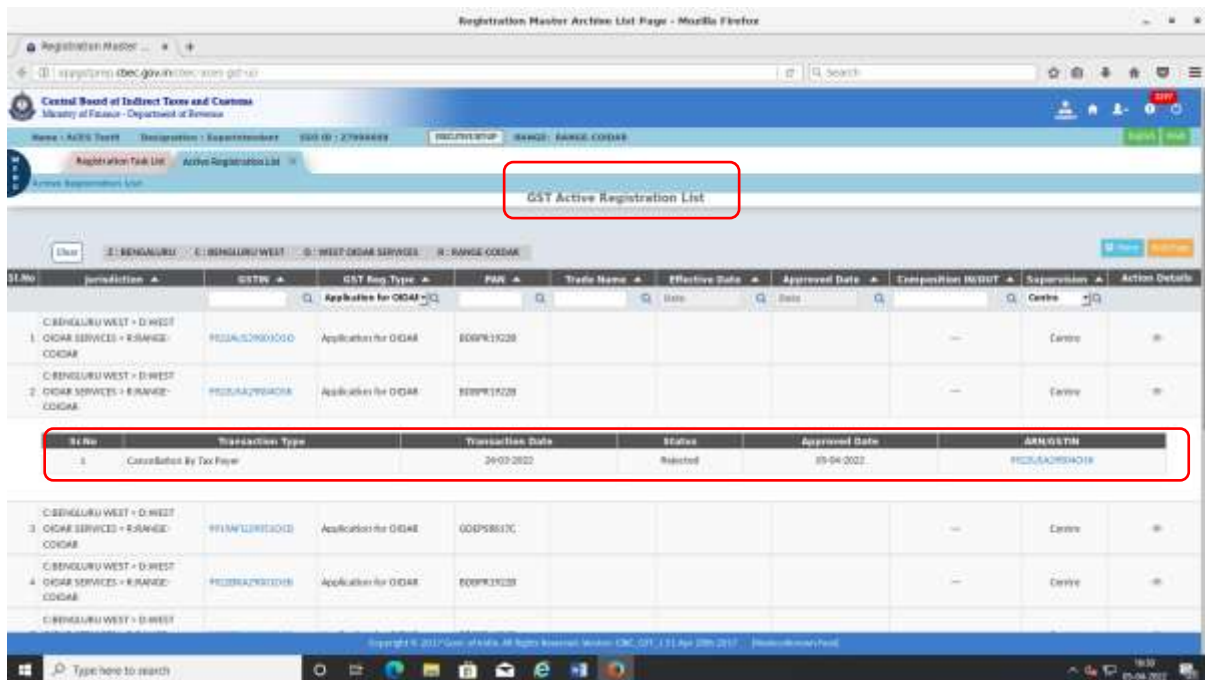


9.1.5 Click of 'Approval History' shows the approval remarks entered by officer

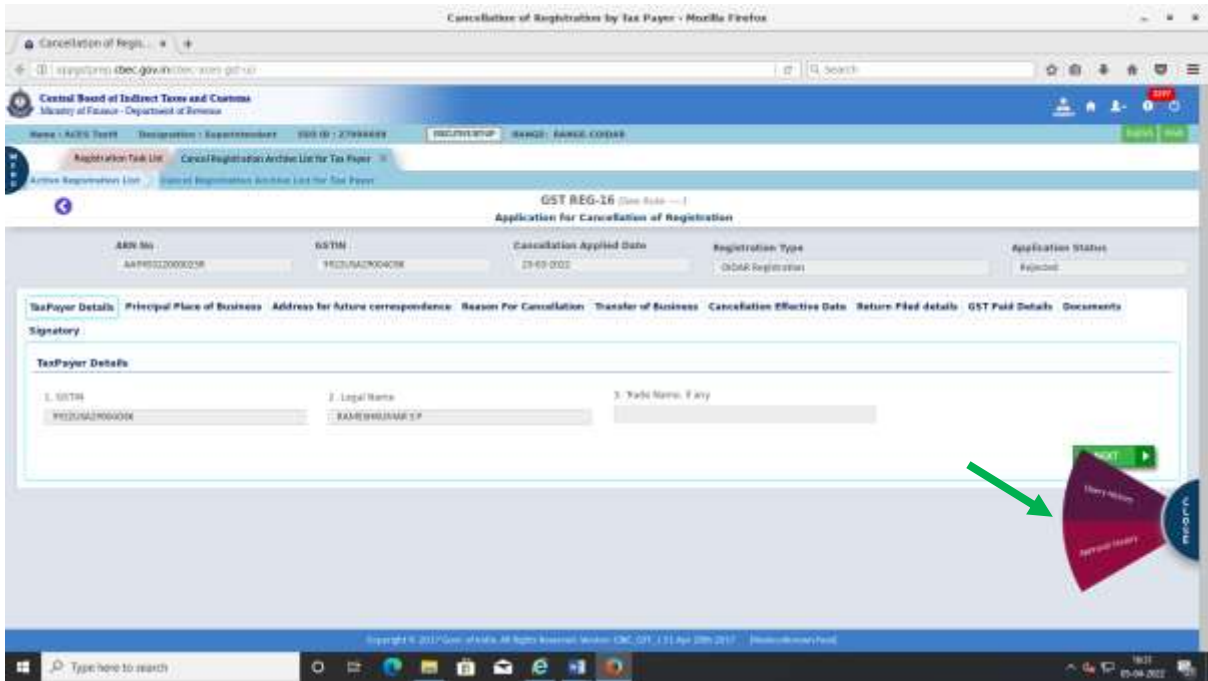


9.2 **Approved after raising query:** Details can be viewed in the manner explained in steps 9.1.1 to 9.1.5 except that in step 9.4, details of queries can be viewed in the query history.

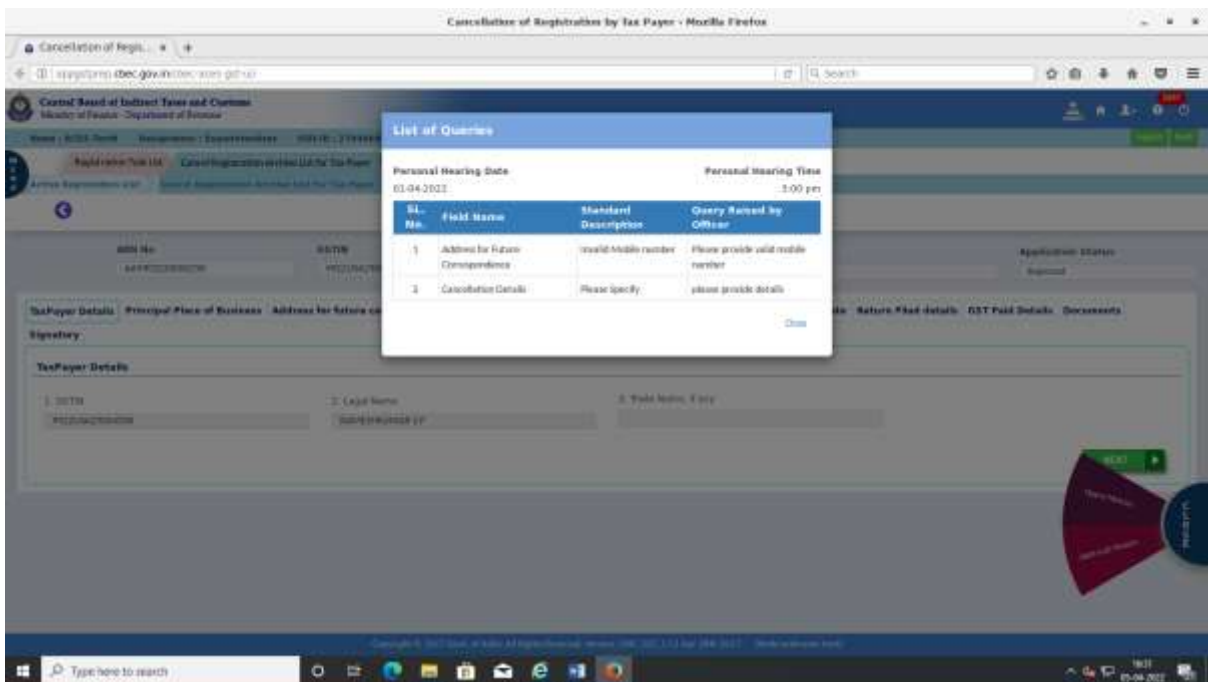
9.3 **Rejected after raising query:** After the application is rejected, the GSTIN status remains active and Active list page is updated with the transaction row displaying the rejection details.



9.3.1 On click of hyperlink of GSTIN, Reg form 16 is displayed. Action button displays 'Query History and Approval History'



9.3.2 'Query History' displays the list of query raised by officer as in the below screen.



9.3.3 'Approval History' displays the rejection remarks entered by officer.

