



Corpbiz

**GST Advisory Issued in Regard to the Facility of
'Initiating Drop Proceedings' of Suspended
GSTINs due to Non-Filing of Returns**

On 24th January 2023, the Goods and Service Tax (GST) Advisory was issued in regard to the Facility of 'Initiating Drop Proceedings' of Suspended Goods and Services Tax Identification Numbers (GSTINs) due to Non-Filing of Returns.

Recently, a functionality of "Automated Drop Proceedings" of GSTINs was suspended due to non-filing of returns, which has been implemented on the GST Portal. This functionality is available for the taxpayers who have filed their pending returns i.e. 6 monthly or 2 Quarterly returns.

If such taxpayers have filed all their pending returns, the system will automatically drop the proceedings and revoke the suspension.

If the status of the GSTIN does not automatically turn 'ACTIVE', then taxpayers are advised to revoke the suspension once the due returns have been filed, by clicking on 'Initiate Drop Proceeding'.

Log on to GST Portal > Services > User Services > View Notices and Orders > Initiate Drop Proceeding

In case the system does not automatically drop the proceedings or the taxpayer is unable to revoke the suspension by clicking on 'Initiate Drop Proceeding', then the taxpayer is advised to contact Jurisdictional Officer.

This functionality is applicable to taxpayers whose GSTINs have been suspended after 01st December 2022.



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