

ADVISORY ON FACILITY OF ‘INITIATING DROP PROCEEDINGS’ OF SUSPENDED GSTINS DUE TO NON-FILING OF RETURNS

AUTHOR : [EDITOR4](#)

<https://taxguru.in/goods-and-service-tax/advisory-facility-initiating-drop-proceedings-suspended-gstins.html>

Goods and Services Tax

Advisory on facility of ‘Initiating Drop Proceedings’ of Suspended GSTINs due to Non-filing of Returns

Recently, a functionality of “**Automated Drop Proceedings**” of GSTINs suspended due to non-filing of returns 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.

1. If such taxpayers have filed all their pending returns, the system will automatically drop the proceedings and revoke suspension.
2. 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’ for which navigation is as follows:

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

Note: This functionality is applicable to the taxpayers whose GSTINs have been suspended after 1st December, 2022.

Thanking You,
Team GSTN /16/01/2023