

Auto Suspension of GST Registration due to Non-Furnishing of Bank Account Details as per Rule 10A

Dec 5th, 2025

Dear Taxpayers,

As per Rule 10A, taxpayers (except those registered under TCS, TDS, or Suo-moto registrations) must furnish their bank account details within 30 days of grant of registration or before filing details of outward supplies in GSTR-1 or IFF, whichever is earlier.

The following updates have been implemented on the GST Portal with respect to Rule 10A:

- **Automatic Suspension:**
If a taxpayer fails to furnish bank account details within 30 days of registration, the system will automatically suspend the registration. The suspension order can be viewed at: Services > User Services > View Notices and Orders.
- **Adding Bank Account Details:**
Taxpayers can add bank account details through a non-core amendment by navigating to: Services > Registration > Amendment of Registration (Non-Core Fields).
- **Automatic Dropping of Cancellation Proceedings:**
Once bank account details are furnished, cancellation proceedings will be automatically dropped by the system.
- **Manual Option to Drop Proceedings:**
If the cancellation proceedings are not dropped automatically on the same day after adding bank details, the taxpayer can manually initiate the process using the “Initiate Drop Proceedings” button available at: Services > User Services > View Notices and Orders > Initiate Drop Proceedings.
- **Exemptions:**
Furnishing bank account details is not mandatory for OIDAR and NRTP taxpayers. However, for OIDAR taxpayers who select “Representative Appointed in India” as ‘Yes’, furnishing bank account details is mandatory.

Thanking You,
Team GSTN