

Deepak Thakkar & Ronak Thakkar

Death of Proprietor & transfer of Unutilised ITC to the successor of business Let's refer to relevant provisions under the CGST Act. CGST Act Sec. 29(1)(a) for Cancellation of Regn in case of death of prop / trf fully; Section 29. Cancellation or suspension of registration: (1) The proper officer may, either on his own motion or on an application filed by the registered person or by his legal heirs, in case of death of such person, cancel the registration, in such manner and within such period as may be prescribed, having regard to the circumstances where,- (a) the business has been discontinued, transferred fully for any reason including death of the proprietor, amalgamated with other legal entity, demerged or otherwise disposed of; or ... ..