

Final return

45.^[1] Final return

^[2] Every registered person who is required to furnish a return under sub-section (1) of section 39 and whose registration has been cancelled shall furnish a final return within three months of the date of cancellation or date of order of cancellation, whichever is later, in such form^[3] and manner as may be prescribed^[4].

^[1] Enforced with effect from 1.7.2017.

^[2] Refer Not. No. 58/2018, dt. 26.10.2018,

^[3] Refer form GSTR-10 of the CGST Rules, 2017.

^[4] Refer rule 81 of the CGST Rules, 2017.