

## Notice to return defaulters

<sup>[1]</sup>  
46. **Notice to return defaulters.**

Where a registered person fails to furnish a return under section 39 or section 44 or section 45, a notice shall be issued requiring him to furnish such return within fifteen days in such form<sup>[2]</sup> and manner as may be prescribed<sup>[3]</sup>.

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<sup>[1]</sup> Enforced with effect from 1.7.2017.

<sup>[2]</sup> Refer form GSTR-3A of the CGST Rules, 2017.

<sup>[3]</sup> Refer rule 68 of the CGST Rules, 2017.