

## Final return

### 45.<sup>[1]</sup> Final return

<sup>[2]</sup> 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<sup>[3]</sup> and manner as may be prescribed<sup>[4]</sup>.

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

<sup>[2]</sup> Refer Not. No. 58/2018, dt. 26.10.2018,

<sup>[3]</sup> Refer form GSTR-10 of the CGST Rules, 2017.

<sup>[4]</sup> Refer rule 81 of the CGST Rules, 2017.