

Notice to return defaulters

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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 ^[2] and manner as may be prescribed ^[3] .

^[1] Enforced with effect from 1.7.2017.

^[2] Refer form GSTR-3A of the CGST Rules, 2017.

^[3] Refer rule 68 of the CGST Rules, 2017.