

Taxpayers whose registration has been cancelled on or before the 30th September, 2018 shall furnish final return in FORM GSTR-10 on or before 31 December 2018

Notification No: 58/2018 - CT

Classification: Others

Date: 26-10-2018

G.S.R....(E).- In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the 'said Act'), read with **section 45 of the said Act and rule 81 of the Central Goods and Services Tax Rules, 2017** (hereinafter referred to as the said rules), the Central Government, on the recommendations of the Council, hereby notifies the persons whose registration under the said Act has been cancelled by the proper officer on or **before the 30th September, 2018,** as the class of persons who shall furnish the final return in **FORM GSTR-10** of the said rules till the 31st December, 2018.