

**Central Goods & Services Tax Act, 2017**

**Section 45 : Final return**

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 and manner as may be prescribed.

**Relevant Rule: Rule 68, 81**

**Relevant Form: Form GSTR-3A, GSTR-10**

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