



Lawgics

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Section 45 of CGST Act, 2017

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.

Rule 81: Final return

Every registered person required to furnish a final return under section 45, shall furnish such return electronically in FORM GSTR-10 through the common portal either directly or through a Facilitation Centre notified by the Commissioner.

Our Interpretation

Section 45
read with
Rule 81

Final Return

Every taxpayer except:

- i. Input Service Distributor
- ii. Non-resident taxable persons
- iii. Persons required to deduct tax at source (TDS) under section 51
- iv. Persons paying tax under section 10 (Composition Taxpayer)
- v. Persons required to collect tax at source (TCS) under section 52,

whose GST registration is cancelled or surrendered has to file a return in GSTR-10 called as Final Return. This is statement of stock held by such taxpayer on day immediately preceding the date from which cancellation is made effective. This return should be filed within **three months** of the date of cancellation or date of order of cancellation, **whichever is later.**

- This return is intended to provide details of ITC involved in closing stock (including inputs and capital goods) to be reversed/ paid by the taxpayer.
- Final Return i.e., GSTR-10 cannot be revised once filed.
- GST login remains active for the remaining activities required to be fulfilled after cancellation.