

**Form GSTR – 3A**  
[See rule 68]

Reference No:

Date:

To

\_\_\_\_\_ GSTIN

----- Name

\_\_\_\_\_ Address

**Notice to return defaulter u/s 46 for not filing return**

Tax Period -

Type of Return -

Being a registered taxpayer, you are required to furnish return for the supplies made or received and to discharge resultant tax liability for the aforesaid tax period by due date. It has been noticed that you have not filed the said return till date.

2. You are, therefore, requested to furnish the said return within 15 days failing which the <sup>1</sup>[tax liability may] be assessed u/s 62 of the Act, based on the relevant material available with this office. Please note that in addition to tax so assessed, you will also be liable to pay interest and penalty as per provisions of the Act.
3. Please note that no further communication will be issued for assessing the liability.
4. The notice shall be deemed to have been withdrawn in case the return referred above, is filed by you before issue of the assessment order.

<sup>2</sup>[5. This is a system generated notice and does not require signature.]

**Or**

**Notice to return defaulter u/s 46 for not filing final return upon cancellation of registration**

Cancellation order No. --

Date ---

Application Reference Number, if any -

Date -

Consequent upon applying for surrender of registration or cancellation of your registration for the reasons specified in the order, you were required to submit a final return in form **GSTR-10** as required under section 45 of the Act.

2. It has been noticed that you have not filed the final return by the due date.
3. You are, therefore, requested to furnish the final return as specified under section 45 of the Act within 15 days failing which your tax liability for the aforesaid<sup>3</sup>[tax period may] be determined in accordance with the provisions of the Act based on the relevant material available with or gathered by this office. Please note that in addition to tax so assessed, you will also be liable to pay interest as per provisions of the Act.

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1. Substituted for "tax liability will" by the Central Goods and Services Tax (Amendment) Rules, 2020, w.e.f. 1-1-2020.  
2. Inserted by the Central Goods and Services Tax (Amendment) Rules, 2020, w.e.f. 1-1-2020.  
3. Substituted for "tax period will" by the Central Goods and Services Tax (Amendment) Rules, 2020, w.e.f. 1-1-2020.

4. This notice shall be deemed to be withdrawn in case the return is filed by you before issue of the assessment order.

<sup>4</sup>[5. This is a system generated notice and does not require signature.]

Signature

Name

Designation