

Notification to extend the time limit for issuance of order of rejection of refund claim

Notification No: 46/2020 – CT**Classification: Refund****Date: 09-06-2020**

G.S.R.....(E).— In exercise of the powers conferred by section 168A of the Central Goods and Services Tax Act, 2017 (12 of 2017), (herein in this notification referred to as said Act), read with section 20 of Integrated Goods And Service Tax Act, (13 of 2017), and section 21 of Union Territory Goods and service Tax Act (14 of 2017), in view of the spread of pandemic COVID-19 across many countries of the world including India, the Government, on the recommendations of the Council, hereby notifies that in cases where a notice has been issued for rejection of refund claim, in full or in part and where the time limit for issuance of order in terms of the provisions of sub-section (5) read with Sub-Section (7) of Section 54 of the said acts fall during the period from the 20th day of March, 2020 to the 29th day of June, 2020, in such cases the time limit for issuance of the said order shall be extended to fifteen days after the receipt of reply to notice from the registered person or the 30th June, 2020, whichever is later

2. This notification shall come into force with effect from the 20th day of March, 2020.