

Extend dates of specified compliances in exercise of powers under section 168A of CGST Act

Notification No: 13/2022-CT

Classification: Others

Date: 05-07-2022

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) (hereinafter referred to as the said Act) read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) and section 21 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017) and in partial modification of the notifications of the Government of India in the Ministry of Finance (Department of Revenue), [No. 35/2020-Central Tax, dated the 3rd April, 2020](#), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 235(E), dated the 3rd April, 2020 and [No. 14/2021-Central Tax, dated the 1st May, 2021](#), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 310(E), [dated the 1st May, 2021](#), the Government, on the recommendations of the Council, hereby,-

(i) extends the time limit specified under **sub-section (10) of section 73** for issuance of order under **subsection (9) of section 73** of the said Act, for recovery of tax not paid or short paid or of input tax credit wrongly availed or utilized, in respect of a tax period for the financial year 2017-18, up to the **30th day of September, 2023**;

(ii) excludes the period from the [1 st day of March, 2020 to the 28th day of February, 2022](#) for computation of period of limitation under **sub-section (10) of section 73** of the said Act for issuance of order under subsection (9) of section 73 of the said Act, for recovery of erroneous refund;

(iii) excludes the period from the [1 st day of March, 2020 to the 28th day of February, 2022](#) for computation of period of limitation for filing refund application under **section 54 or section 55** of the said Act.

2. This notification shall be deemed to have [come into force with effect from the 1st day of March, 2020](#).