

Notifications

Central Tax

Notification No. 09/2023-Central Tax

Dated 31st March 2023.

The Central Government makes Extension of limitation under Section 168A of CGST Act

S.O.....(E).-In exercise of the powers conferred by section 168 A of the Central Goods and Services Tax Act, 2017 (12 of 2017)(here in after 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, 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 and No.13/2022-Central Tax, dated the 5th July, 2022, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub section (i), vide number G.S.R. 516 (E), dated the 5th July, 2022, the Government, on the recommendations of the Council, hereby, extends the time limit specified under sub-section (10) of section 73 for issuance of order under sub-section (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 utilised, relating to the period as specified below, namely:-

- (i) for the financial year 2017-18, up to the 31st day of December, 2023;
- (ii) for the financial year 2018-19, up to the 31st day of March, 2024;
- (iii) for the financial year 2019-20, upto the 30th day of June, 2024.

For more details, please follow

<https://taxinformation.cbic.gov.in/view-pdf/1009691/ENG/Notifications>