



The Institute of Chartered Accountants of India GST & Indirect Taxes Committee

GOODS & SERVICES TAX UPDATE-215

Extension of time limit for issuance of order under section 73 for the Financial Years 2018-19 and 2019-20

As per section 73(10) of the CGST Act, the proper officer is required to issue an order under section 73(9) within three years from the due date for furnishing of annual return for the financial year to which the tax not paid or short paid or input tax credit wrongly availed or utilised relates, or within three years from the date of erroneous refund, for any reason other than fraud, willful misstatement or suppression of facts. [Notification No. 09/2023 -CT dated 31.03.2023](#) which had extended the said time limits earlier this year has been amended to further extend the time limit as follows:

Financial Year	Time period for issuing order u/s 73(10) – (As per Notification No. 09/2023 -CT dated 31.03.2023)	Extended time period for issuing order u/s 73(10)
2018-19	Up to 31.03.2024	Up to 30.04.2024
2019-20	Up to 30.06.2024	Up to 31.08.2024

[Notification No. 56/2023 -CT dated 28.12.2023](#)

Vice - Chairman
GST & Indirect Taxes Committee

Chairman
GST & Indirect Taxes Committee

The GST Update is an endeavour of the GST & Indirect Taxes Committee of ICAI to apprise the readers with the amendments made in the GST law vide significant notifications, circulars etc. The Committee welcomes your feedback on the Update at gst@icai.in. Please visit the website of the Committee <https://idtc.icai.org/index.php> for previous GST Updates and other knowledge resources on GST like articles, publications, legal updates, newsletter etc. as also for the information on upcoming events on GST organised by the Committee.

Information published in the Update is taken from publicly available sources and is believed to be accurate. The GST & Indirect Taxes Committee of ICAI takes no responsibility of accuracy and reliability of information published in the Update. No part of this Update may be reproduced, stored in a retrieval system, or transmitted in any form or by any means – electronic, mechanical, photocopying, recording, or otherwise without the permission of GST & Indirect Taxes Committee of ICAI.

The Institute of Chartered Accountants of India, ICAI Bhawan, A-29, Sector 62, Noida (U.P.)-201301