



# **CA FINAL**

## **SUMMARY OF TIME LIMITS UNDER GST & CUSTOMS**

### **FOR NOVEMBER 2026 EXAM**

Updated for amendments effective up to 30th April 2026

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## SUMMARY OF TIME LIMITS UNDER GST

| DETAIL                                                                                                                                                                                                            | PERIOD                              | TO BE CALCULATED                                                         |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|--------------------------------------------------------------------------|
| <b>Invoice [Sec. 31 read with Rules 47 &amp; 47A]</b>                                                                                                                                                             |                                     |                                                                          |
| Issue of tax invoice – supply of services (other cases)                                                                                                                                                           | Within 30 days                      | From the date of supply of service                                       |
| Issue of tax invoice – supply of services by banking company, insurer, NBFC, etc.                                                                                                                                 | Within 45 days                      | From the date of supply of service                                       |
| Goods sent on approval / sale-or-return basis and not yet accepted by recipient                                                                                                                                   | Earlier of                          | Date of supply (acceptance) <b>or</b> 6 months from the date of removal  |
| Self-invoice by recipient under RCM where supplier is unregistered [Rule 47A]                                                                                                                                     | Within 30 days                      | From the date of receipt of goods or services                            |
| Revised tax invoice                                                                                                                                                                                               | Within 1 month                      | From the date of issue of certificate of registration                    |
| Reporting of e-invoice on IRP by taxpayers with AATO ≥ ₹10 crore                                                                                                                                                  | Within 30 days                      | From the invoice date                                                    |
| <b>Time of Supply [Sec. 14]</b>                                                                                                                                                                                   |                                     |                                                                          |
| Date of credit in bank account is the date of payment, if payment is credited after                                                                                                                               | > 4 working days                    | From the date of change in rate of tax                                   |
| <b>Composition Scheme [Sec. 10]</b>                                                                                                                                                                               |                                     |                                                                          |
| Intimation to opt for composition scheme in FORM GST CMP-02                                                                                                                                                       | Before                              | Commencement of the financial year                                       |
| Reversal of ITC on stock on opting for composition – FORM GST ITC-03 [Sec. 18(4)]                                                                                                                                 | Within 60 days                      | From commencement of the financial year                                  |
| Quarterly statement-cum-challan in FORM GST CMP-08 and payment of tax                                                                                                                                             | By 18th                             | Of the month following the quarter                                       |
| Annual return in FORM GSTR-4                                                                                                                                                                                      | By 30th June                        | Following the end of the financial year                                  |
| Intimation of withdrawal (on becoming ineligible) in FORM GST CMP-04                                                                                                                                              | Within 7 days                       | From the occurrence of such event                                        |
| Availment of ITC on stock on withdrawal from composition – FORM GST ITC-01 [Sec. 18(1)(c)]                                                                                                                        | Within 30 days (or extended period) | From the date of withdrawal                                              |
| Reply to show cause notice (CMP-05) in FORM GST CMP-06                                                                                                                                                            | Within 15 days                      | From the receipt of notice                                               |
| Order by proper officer in FORM GST CMP-07                                                                                                                                                                        | Within 30 days                      | From the receipt of reply                                                |
| <b>Input Tax Credit [Sec. 16, 18, 41, 143 &amp; Rules 37A, 43, 86A]</b>                                                                                                                                           |                                     |                                                                          |
| Same time limit for: (a) availment of ITC [Sec. 16(4)]; (b) declaring credit note [Sec. 34]; (c) rectification of GSTR-1 [Sec. 37]; (d) rectification of GSTR-3B [Sec. 39]; (e) rectification of GSTR-8 [Sec. 52] | Earlier of                          | 30th November of the next FY <b>or</b> date of furnishing annual return  |
| ITC on invoices for the period of cancellation, on revocation of registration [Sec. 16(6)]                                                                                                                        | Later of                            | Regular time limit u/s 16(4) <b>or</b> 30 days from the revocation order |
| Proportionate reversal of ITC where value + tax not paid to supplier [Sec. 16(2)]                                                                                                                                 | Within 180 days                     | From the date of issue of invoice                                        |

| DETAIL                                                                                                                                                           | PERIOD                              | TO BE CALCULATED                                                            |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|-----------------------------------------------------------------------------|
| Reversal of ITC where supplier has not filed GSTR-3B [Sec. 41 & Rule 37A] – supplier's return due by 30th September of the following FY; recipient to reverse by | 30th November                       | Of the following financial year                                             |
| ITC on stock on day immediately before becoming liable to registration – FORM GST ITC-01 [Sec. 18(1)(a)]                                                         | Within 30 days (or extended period) | From the date of becoming liable to registration                            |
| ITC on stock on day immediately before grant of voluntary registration – FORM GST ITC-01 [Sec. 18(1)(b)]                                                         | Within 30 days (or extended period) | From the date of grant of registration                                      |
| ITC on stock and capital goods when exempt supplies become taxable – FORM GST ITC-01 [Sec. 18(1)(d)]                                                             | Within 30 days (or extended period) | From the date of such conversion                                            |
| Inputs / capital goods for ITC u/s 18(1) should have been purchased [Sec. 18(2)]                                                                                 | Within 1 year                       | From the date of issue of tax invoice                                       |
| Useful life of capital goods for reversal of ITC [Rule 43]                                                                                                       | 5 years (60 months)                 | From the date of invoice                                                    |
| Restriction on utilisation of ITC in electronic credit ledger [Rule 86A]                                                                                         | Up to 1 year                        | From the date of such restriction                                           |
| Return of inputs sent for job work [Sec. 143]                                                                                                                    | 1 year (+) 1 year                   | From the date of dispatch                                                   |
| Return of capital goods sent for job work [Sec. 143]                                                                                                             | 3 years (+) 2 years                 | From the date of dispatch                                                   |
| FORM GST ITC-04 – AATO in preceding FY > ₹5 crore (half-yearly)                                                                                                  | By 25th                             | Of the month following the half-year                                        |
| FORM GST ITC-04 – AATO in preceding FY ≤ ₹5 crore (annually)                                                                                                     | By 25th April                       | Following the end of the financial year                                     |
| <b>Registration [Sec. 25 read with Rules 8, 9, 9A, 10A, 14A &amp; 25]</b>                                                                                        |                                     |                                                                             |
| Application for registration (other than CTP / NRTP)                                                                                                             | Within 30 days                      | From the date of becoming liable                                            |
| Application for registration by casual taxable person (CTP) / non-resident taxable person (NRTP)                                                                 | At least 5 days                     | Prior to commencement of business                                           |
| Aadhaar authentication, if opted (else application deemed submitted on expiry of this period)                                                                    | Within 15 days                      | From filing of FORM GST REG-01                                              |
| Notice seeking clarification in FORM GST REG-03                                                                                                                  | Within 7 working days               | From the date of application                                                |
| Reply to notice in FORM GST REG-04                                                                                                                               | Within 7 working days               | From the date of receipt of REG-03                                          |
| Approval / rejection – no notice issued [else deemed approved]                                                                                                   | Within 7 working days               | From the date of application                                                |
| Approval / rejection – notice issued [else deemed approved]                                                                                                      | Within 7 working days               | From the date of receipt of reply in REG-04                                 |
| Approval where Aadhaar not authenticated / physical verification required based on risk parameters                                                               | Within 30 days                      | From the date of application                                                |
| Deemed registration where Aadhaar authentication opted but not completed on time                                                                                 | Within 30 days                      | From expiry of 15 days of filing REG-01                                     |
| Electronic grant of registration based on data analysis and risk parameters [Rule 9A] <b>[NEW]</b>                                                               | Within 3 working days               | From the date of application                                                |
| Optional simplified registration – output tax on supplies to registered persons ≤ ₹2.5 lakh per month; Aadhaar authentication mandatory [Rule 14A] <b>[NEW]</b>  | Within 3 working days               | From the date of submission of application                                  |
| Furnishing of bank account details [Rule 10A]                                                                                                                    | Earlier of                          | 30 days from grant of registration <b>or</b> due date of first GSTR-1 / IFF |
| Uploading physical verification report – before grant of registration                                                                                            | At least 5 working days             | Prior to completion of 30 days from application                             |

| DETAIL                                                                                                                | PERIOD                   | TO BE CALCULATED                                                                      |
|-----------------------------------------------------------------------------------------------------------------------|--------------------------|---------------------------------------------------------------------------------------|
| Uploading physical verification report – after grant of registration                                                  | Within 15 working days   | From the date of such verification                                                    |
| Validity of registration of CTP / NRTP (extendable by a further 90 days)                                              | Earlier of               | Period specified in application <b>or</b> 90 days from effective date of registration |
| Suo moto registration – application for regular registration                                                          | Within 90 days           | From the date of grant of temporary registration                                      |
| <b>Amendment of Registration [Sec. 28]</b>                                                                            |                          |                                                                                       |
| Application for amendment in FORM GST REG-14                                                                          | Within 15 days           | From the date of change                                                               |
| Officer to approve or issue notice – change in name, address or key managerial persons [else deemed approved]         | Within 15 working days   | From the date of receipt of application                                               |
| Reply to notice                                                                                                       | Within 7 working days    | From the date of service of notice                                                    |
| Officer to approve or reject [else deemed approved]                                                                   | Within 7 working days    | From the date of receipt of reply                                                     |
| <b>Cancellation of Registration [Sec. 29]</b>                                                                         |                          |                                                                                       |
| Cancellation on application, if officer is satisfied (else notice issued)                                             | Within 30 days           | From the date of application                                                          |
| Reply to notice / show cause notice initiating cancellation                                                           | Within 7 working days    | From the date of service of notice                                                    |
| Order of cancellation / rejection of application / dropping of proceedings                                            | Within 30 days           | From the date of receipt of reply                                                     |
| Final return in FORM GSTR-10                                                                                          | Later of                 | 3 months from date of cancellation <b>or</b> date of order of cancellation            |
| <b>Revocation of Cancellation [Sec. 30]</b>                                                                           |                          |                                                                                       |
| Application for revocation [all pending returns to be filed]                                                          | Within 90 days           | From the date of service of cancellation order                                        |
| Extension by Additional / Joint Commissioner or Commissioner, on sufficient cause                                     | Up to 180 days           | Beyond the initial 90 days                                                            |
| Revocation, if officer satisfied (else notice issued)                                                                 | Within 30 days           | From the date of receipt of application                                               |
| Reply to notice                                                                                                       | Within 7 working days    | From the date of receipt of notice                                                    |
| Order of revocation or rejection                                                                                      | Within 30 days           | From the date of receipt of reply                                                     |
| Returns for the period from effective date of cancellation till revocation (retrospective cancellation)               | Within 30 days           | From the date of revocation order                                                     |
| <b>E-way Bill [Rule 138]</b>                                                                                          |                          |                                                                                       |
| Validity – other than over dimensional cargo (ODC) / multimodal shipment with one leg by ship (counted from midnight) | 1 day per 200 km or part | From the relevant date of generation                                                  |
| Validity – ODC / multimodal shipment involving one leg by ship                                                        | 1 day per 20 km or part  | From the relevant date of generation                                                  |
| Extension of validity                                                                                                 | Within 8 hours           | Of expiry of validity                                                                 |

| DETAIL                                                                                                            | PERIOD                | TO BE CALCULATED                                                      |
|-------------------------------------------------------------------------------------------------------------------|-----------------------|-----------------------------------------------------------------------|
| Cancellation of e-way bill (if goods not transported)                                                             | Within 24 hours       | From generation                                                       |
| Furnishing Part-B details                                                                                         | Within 15 days        | From furnishing details in Part-A                                     |
| Acceptance / rejection by recipient (else deemed accepted)                                                        | Within 72 hours       | From details made available on portal or delivery, earlier            |
| <b>Accounts, Records &amp; Payment [Sec. 35, 36, 49]</b>                                                          |                       |                                                                       |
| Retention of accounts and records                                                                                 | 72 months             | From due date of annual return for the relevant year                  |
| Retention where subject matter of appeal / revision / proceedings                                                 | Later of              | 72 months as above <b>or</b> 1 year after final disposal              |
| Validity of challan (PMT-06) generated for payment                                                                | 15 days               | From the date of generation                                           |
| <b>Returns [Sec. 37, 39, 44, 45, 52]</b>                                                                          |                       |                                                                       |
| GSTR-1 – monthly filers                                                                                           | By 11th               | Of the following month                                                |
| GSTR-1 – QRMP filers (IFF optional for first two months)                                                          | By 13th               | Of the month following the quarter                                    |
| GSTR-1A – amendment of GSTR-1 of the same tax period                                                              | Before filing GSTR-3B | Of the same tax period                                                |
| GSTR-3B – monthly filers                                                                                          | By 20th               | Of the following month                                                |
| GSTR-3B – QRMP: Chhattisgarh, MP, Gujarat, Maharashtra, Karnataka, Goa, Kerala, TN, Telangana, AP & specified UTs | By 22nd               | Of the month following the quarter                                    |
| GSTR-3B – QRMP: other States / UTs                                                                                | By 24th               | Of the month following the quarter                                    |
| Payment of tax under QRMP for first two months (FSM / SAM) in PMT-06                                              | By 25th               | Of the following month                                                |
| GSTR-5 – non-resident taxable person                                                                              | Earlier of            | 13th of following month <b>or</b> 7 days after expiry of registration |
| GSTR-5A – OIDAR / OMG supplier                                                                                    | By 20th               | Of the following month                                                |
| GSTR-6 – Input Service Distributor                                                                                | By 13th               | Of the following month                                                |
| GSTR-7 – TDS return                                                                                               | By 10th               | Of the following month                                                |
| GSTR-8 – TCS return                                                                                               | By 10th               | Of the following month                                                |
| GSTR-9 / 9B / 9C – annual return / reconciliation statement                                                       | By 31st December      | Of the succeeding financial year                                      |
| Bar on filing returns u/s 37, 39, 44 & 52 – cannot be filed after                                                 | 3 years               | From the due date of furnishing the return                            |
| <b>Refunds [Sec. 54 &amp; Rules 89–96B]</b>                                                                       |                       |                                                                       |
| Application for refund of tax / interest / other amount                                                           | Within 2 years        | From the relevant date                                                |
| Provisional refund of 90% (zero-rated supplies) – officer may also proceed directly to final order                | Within 7 days         | From the date of acknowledgement                                      |
| Order sanctioning refund                                                                                          | Within 60 days        | From the date of receipt of complete application                      |

| DETAIL                                                                                                    | PERIOD                                                                  | TO BE CALCULATED                                                       |
|-----------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------|------------------------------------------------------------------------|
| Reply to notice of deficiency / discrepancy                                                               | Within 15 days                                                          | From the date of receipt of notice                                     |
| Re-credit of refund recovered for non-realisation of export proceeds – evidence of realisation            | Within 3 months                                                         | From the date of realisation of proceeds                               |
| <b>Assessment &amp; Scrutiny [Sec. 60–64]</b>                                                             |                                                                         |                                                                        |
| Provisional assessment order                                                                              | Within 90 days                                                          | From the date of receipt of application                                |
| Final assessment order                                                                                    | 6 months (+) 6 months by Addl./Joint Commr. (+) 4 years by Commissioner | From the date of provisional assessment order                          |
| Release of security after final assessment                                                                | Within 7 working days                                                   | From the date of application                                           |
| Explanation to discrepancies on scrutiny of returns (ASMT-10 → ASMT-11)                                   | Within 30 days                                                          | Of being informed by the proper officer                                |
| Filing of return after notice in GSTR-3A                                                                  | Within 15 days                                                          | From the date of service of notice                                     |
| Best judgement assessment – non-filers [Sec. 62] / unregistered persons [Sec. 63]                         | Within 5 years                                                          | From due date of annual return for the relevant FY                     |
| Order u/s 62 deemed withdrawn on filing valid return                                                      | Within 60 days (+) 60 days with additional late fee ₹100 per day        | From the date of service of assessment order                           |
| <b>Audit [Sec. 65 &amp; 66]</b>                                                                           |                                                                         |                                                                        |
| Notice of departmental audit                                                                              | At least 15 working days                                                | Prior to conduct of audit                                              |
| Completion of departmental audit                                                                          | 3 months (+) 6 months                                                   | From the date of commencement of audit                                 |
| Special audit report by CA / CMA nominated by Commissioner                                                | 90 days (+) 90 days                                                     | From the date of order / receipt of direction                          |
| <b>Inspection, Search, Seizure &amp; Access [Sec. 67 &amp; 71]</b>                                        |                                                                         |                                                                        |
| Return of documents / books / things not relied upon for notice [Sec. 67(3)]                              | Within 30 days                                                          | Of the issue of the said notice                                        |
| Return of seized goods where no notice is issued [Sec. 67(7)]                                             | 6 months (+) 6 months                                                   | From the date of seizure                                               |
| Producing records on demand to officer / audit party / special auditor [Sec. 71(2)]                       | Within 15 working days (or further period allowed)                      | From the day demand is made                                            |
| <b>Demand &amp; Recovery [Sec. 74A, 75, 76, 78, Rules 88C &amp; 88D]</b>                                  |                                                                         |                                                                        |
| Notice u/s 74A (tax short paid / ITC wrongly availed or utilised / erroneous refund) – FY 2024-25 onwards | Within 42 months                                                        | From due date of annual return (erroneous refund: from date of refund) |
| Order u/s 74A(7)                                                                                          | 12 months (+) 6 months                                                  | From the date of issue of notice                                       |
| Order in pursuance of direction of Appellate Authority / Tribunal / Court [Sec. 75(3)]                    | Within 2 years                                                          | From the date of communication of direction                            |
| Order where tax collected but not paid to Government [Sec. 76(6)]                                         | Within 1 year                                                           | From the date of issue of notice                                       |
| Payment of amount due under an order [Sec. 78]                                                            | Within 3 months                                                         | From the date of service of order                                      |

| DETAIL                                                                            | PERIOD                | TO BE CALCULATED                                                       |
|-----------------------------------------------------------------------------------|-----------------------|------------------------------------------------------------------------|
| GSTR-1 liability > GSTR-3B liability – pay difference or explain [Rule 88C]       | Within 7 days         | From the date of intimation                                            |
| ITC in GSTR-3B > ITC in GSTR-2B – pay difference or explain [Rule 88D]            | Within 7 days         | From the date of intimation                                            |
| <b>Special Cases of Liability [Sec. 88 &amp; 90]</b>                              |                       |                                                                        |
| Liquidator to intimate his appointment to Commissioner                            | Within 30 days        | After his appointment                                                  |
| Commissioner to notify dues to liquidator                                         | Within 3 months       | From receipt of intimation of appointment                              |
| Retiring partner to intimate retirement (else liable till the date of intimation) | Within 1 month        | From the date of retirement                                            |
| <b>Advance Ruling [Sec. 98, 100, 101, 102]</b>                                    |                       |                                                                        |
| Pronouncement of advance ruling by AAR                                            | Within 90 days        | From the date of receipt of application                                |
| Appeal to AAAR                                                                    | 30 days (+) 30 days   | From the date of communication of ruling                               |
| Order of AAAR                                                                     | Within 90 days        | From the date of filing of appeal                                      |
| Rectification of mistake apparent on record                                       | Within 6 months       | From the date of the order                                             |
| <b>Appeals &amp; Revision [Sec. 107, 108, 112, 113, 117]</b>                      |                       |                                                                        |
| Appeal to Appellate Authority by aggrieved person                                 | 3 months (+) 1 month  | From the date of communication of decision / order                     |
| Application by department (on Commissioner's review) to Appellate Authority       | 6 months (+) 1 month  | From the date of communication of decision / order                     |
| Order by Appellate Authority (where possible)                                     | Within 1 year         | From the date of filing of appeal                                      |
| Revisional order – no appeal filed against the order                              | Within 3 years        | From the date of the order sought to be revised                        |
| Revisional order – on a point not raised in appeal                                | Later of              | 1 year from the appeal order <b>or</b> 3 years from the original order |
| Appeal to GSTAT by aggrieved person (or date notified by Government, if later)    | 3 months (+) 3 months | From the date of communication of order                                |
| Application by department to GSTAT                                                | 6 months (+) 3 months | From the date on which order is passed                                 |
| Order of GSTAT (where possible)                                                   | Within 1 year         | From the date of filing of appeal                                      |
| Appeal to High Court                                                              | Within 180 days       | From the date of receipt of order                                      |
| <b>Detention, Seizure &amp; Release of Goods in Transit [Sec. 129]</b>            |                       |                                                                        |
| Notice specifying penalty payable                                                 | Within 7 days         | From the date of detention / seizure                                   |
| Order for payment of penalty                                                      | Within 7 days         | From the date of service of notice                                     |
| Payment of penalty (else proceedings u/s 130)                                     | Within 15 days        | From the date of receipt of copy of order                              |

| DETAIL                                                                          | PERIOD                    | TO BE CALCULATED                                                  |
|---------------------------------------------------------------------------------|---------------------------|-------------------------------------------------------------------|
| <b>Miscellaneous [Sec. 150, 161 &amp; Notifications]</b>                        |                           |                                                                   |
| Information return (Sec. 150) – rectification of defective return               | Within 30 days            | From the date of intimation of defect                             |
| Information return (Sec. 150) – furnishing after service of notice              | Within 90 days            | From the date of service of notice                                |
| Rectification of errors apparent on record [Sec. 161]                           | Within 3 months           | From the date of issue of decision / order / notice / certificate |
| GTA – option to pay tax under forward charge (Annexure V)                       | 1st January to 31st March | Of the preceding financial year                                   |
| Exemption – airlines receiving viability gap funding under RCS                  | 3 years                   | From the date of commencement of operations                       |
| Exemption – services by incubatee (turnover ≤ ₹50 lakh)                         | 3 years                   | From the date of agreement                                        |
| Exemption – long-term lease of industrial plots                                 | ≥ 30 years                | Lease period                                                      |
| Exemption – hostel / residential accommodation (≤ ₹20,000 per person per month) | Minimum 90 days           | Continuous period of supply                                       |

## SUMMARY OF TIME LIMITS UNDER CUSTOMS

| PARTICULARS                                                                                   | TIME LIMIT                                                                                                                                                                |
|-----------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Import &amp; Export Procedures</b>                                                         |                                                                                                                                                                           |
| Filing of Bill of Entry by importer [Sec. 46(3)]                                              | Before the end of the day (including holidays) <b>preceding the day of arrival</b> of the vessel / aircraft / vehicle; may be filed up to 30 days before expected arrival |
| Import manifest (vessel) / arrival manifest (aircraft) by person-in-charge [Sec. 30]          | Prior to arrival of the vessel / aircraft                                                                                                                                 |
| Import report (vehicle) by person-in-charge [Sec. 30]                                         | Within 12 hours after arrival of the vehicle                                                                                                                              |
| Application Reference Number after voluntary revision of BOE / shipping bill / bill of export | Within 10 working days after revision                                                                                                                                     |
| <b>Exemptions, Notifications &amp; Advance Ruling</b>                                         |                                                                                                                                                                           |
| Clarification issued for a notification effective from the date of the notification, if       | Clarification is issued within 1 year from the date of notification                                                                                                       |
| Sunset clause for conditional exemption [Sec. 25(4A)]                                         | Up to 31st March falling immediately after 2 years from the date of notification                                                                                          |
| <b>Re-import / Re-export</b>                                                                  |                                                                                                                                                                           |
| Re-import of exported goods under Notification 45/2017                                        | Normal cases: 5 years (+) 2 years<br>Bhutan: 7 years (+) 3 years<br>FTP: 1 year (+) 1 year                                                                                |
| Re-import of goods exported for repairs / processing                                          | Within 1 year (+) 1 year                                                                                                                                                  |
| Re-export of goods imported for repairs / processing                                          | Within 1 year (+) 1 year                                                                                                                                                  |
| <b>Trade Remedy Duties</b>                                                                    |                                                                                                                                                                           |
| Provisional safeguard duty                                                                    | Up to 200 days                                                                                                                                                            |
| Provisional anti-subsidy (countervailing) duty                                                | Up to 4 months                                                                                                                                                            |
| Provisional anti-dumping duty                                                                 | Up to 6 months                                                                                                                                                            |
| Safeguard duty                                                                                | 4 years (+) extension; maximum 10 years in total                                                                                                                          |
| Anti-dumping duty / anti-subsidy duty                                                         | 5 years (+) 5 years on review (no maximum limit)                                                                                                                          |
| Continuation of ADD / CVD pending review initiated before expiry of 5 years                   | Up to 1 year                                                                                                                                                              |
| <b>Payment, Ledgers &amp; IGCR</b>                                                            |                                                                                                                                                                           |
| Validity of challan for deposit into Electronic Cash Ledger                                   | 15 days from the date of generation                                                                                                                                       |
| Validity of e-scrip in Electronic Duty Credit Ledger                                          | 2 years from the date of generation                                                                                                                                       |

| PARTICULARS                                                                                                                                                             | TIME LIMIT                                                                                                                                                                                                                                   |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Payment of self-assessed duty – immediate payment                                                                                                                       | On the date of presentation of Bill of Entry                                                                                                                                                                                                 |
| Payment of duty – deferred payment by eligible importers (AEO T2/T3 & Eligible Manufacturer Importers) [Rule 4, Deferred Payment of Import Duty Rules] <b>[REVISED]</b> | BOE returned for payment from 1st to last day of any month <b>other than March</b> → by the <b>1st day of the following month (Excl. holidays)</b><br>BOE returned for payment in <b>March</b> → by <b>31st March</b><br>[w.e.f. 01.03.2026] |
| Payment of re-assessed duty / provisional duty                                                                                                                          | Within 1 working day from the date of order / return of BOE                                                                                                                                                                                  |
| IGCR – unutilised goods imported at concessional rate to be re-exported or cleared on payment of duty                                                                   | Within 1 year (+) 3 months from the date of import                                                                                                                                                                                           |
| IGCR – goods sent for job work to be received back                                                                                                                      | Within 1 year from the date of delivery challan                                                                                                                                                                                              |
| IGCR – quarterly statement                                                                                                                                              | By 10th of the month following the quarter                                                                                                                                                                                                   |
| <b>Assessment &amp; Audit [Sec. 17, 18, 99A]</b>                                                                                                                        |                                                                                                                                                                                                                                              |
| Speaking order on re-assessment (if requested)                                                                                                                          | Within 15 days from the date of re-assessment                                                                                                                                                                                                |
| Intimation to submit documents for finalisation of provisional assessment                                                                                               | Within 15 days from the order of provisional assessment                                                                                                                                                                                      |
| Submission of documents                                                                                                                                                 | Within 2 months from intimation (+) extension; maximum 14 months from provisional assessment order                                                                                                                                           |
| Finalisation – documents submitted                                                                                                                                      | Within 3 months from receipt of documents (+) 2 months at a time                                                                                                                                                                             |
| Finalisation – documents not submitted                                                                                                                                  | Within 3 months from expiry of time allowed (+) 2 months at a time                                                                                                                                                                           |
| Maximum time limit for finalisation of provisional assessment [Sec. 18(1B)]                                                                                             | 2 years from provisional assessment order (+) 1 year by Commissioner                                                                                                                                                                         |
| Notice for customs audit                                                                                                                                                | 15 days prior to initiation of audit                                                                                                                                                                                                         |
| <b>Baggage [Baggage Rules, 2026]</b>                                                                                                                                    |                                                                                                                                                                                                                                              |
| Unaccompanied baggage [Rule 10] <b>[REVISED]</b>                                                                                                                        | In possession abroad and dispatched within 1 month of arrival in India; may land up to 2 months before arrival (extendable up to 1 year in special circumstances)                                                                            |
| <b>Warehousing</b>                                                                                                                                                      |                                                                                                                                                                                                                                              |
| Clearance of goods from warehouse after cancellation of licence                                                                                                         | Within 7 days                                                                                                                                                                                                                                |
| Interest-free period for goods deposited in warehouse                                                                                                                   | 90 days from the date of warehousing order                                                                                                                                                                                                   |
| Period of warehousing (non-EOU goods)                                                                                                                                   | 1 year from warehousing order (+) extended period                                                                                                                                                                                            |
| <b>Refunds [Sec. 26, 26A, 27, 27A]</b>                                                                                                                                  |                                                                                                                                                                                                                                              |
| Refund of export duty – re-import of exported goods [Sec. 26]                                                                                                           | Re-import within 1 year from export; application within 6 months from the order for home consumption                                                                                                                                         |

## CA FINAL – SUMMARY OF TIME LIMITS UNDER GST & CUSTOMS

For November 2026 Exam | Amendments up to 30.04.2026

| PARTICULARS                                                                         | TIME LIMIT                                                                                                                                                                        |
|-------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Refund of import duty – defective goods exported / destroyed / abandoned [Sec. 26A] | Export / destruction / abandonment within 30 days (+) 3 months from clearance for home consumption; application within 6 months from let export order / destruction / abandonment |
| Application for refund [Sec. 27]                                                    | 1 year from the relevant date                                                                                                                                                     |
| Interest on delayed refund [Sec. 27A]                                               | If not refunded within 3 months from application / finalisation of assessment                                                                                                     |