



Brainery

Institute Of Commerce Studies
(A Unit of Tharuns Brainery Pvt. Ltd)

CA FINAL

SUMMARY OF TIME LIMITS UNDER GST & CUSTOMS

FOR MAY 2026 EXAM

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SUMMARY OF TIME LIMITS UNDER GST

| TOPIC | DETAIL | PERIOD | TO BE CALCULATED |
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| Invoice [Sec. 31] | Time limit for issuance of invoice in case of normal services (Banking and insurance) | Within 45 days | From the date of completion of service |
| | Time limit for issuance of invoice in case of normal services (Other cases) | Within 30 days | From the date of completion of service |
| | Time limit for issuance of invoice in case of goods sent on approval or on return basis and the recipient has not accepted. | Earlier of | From the date of supply or 6 Months from date of removal |
| | Time limit for issuance of self-invoice by recipient to unregistered supplier in case of RCM. | Within 30 days | From the date of receipt of goods or services |
| | Revised tax invoice | Within 1 month | From the date of certificate of registration |
| | Generation of E-Invoice for tax payers whose ATO \geq ₹10 Cr | Within 30 days | From invoice date |
| Time of supply [Sec. 14 of CGST Act] | Date of credit in bank account is the date of payment, if payment credited | > 4 working days | From change in rate of tax |
| Composition Scheme [Sec. 10 of CGST Act] | Intimation to opt for composition scheme in FORM GST CMP-02 | Before | Commencement of Financial year |
| | Time limit for reversal of ITC on Closing Stock upon opting for composition scheme in FORM GST ITC 03 u/s 18(4) | Within 60 days | From commencement of Financial year |
| | Quarterly return in CMP 08 and payment of tax | Within 18 th | From the end of the quarter |
| | Annual return in GSTR – 4 | Within 30 th June | From end of the FY |
| | Intimation for withdrawal from composition scheme in FORM GST CMP 04 | Within 7 days | From the occurrence of such event. |
| | Time limit for availment of ITC on closing stock in FORM GST ITC 01 in case of withdrawal from composition scheme | Within 30 days or extended period by officer | From withdrawal of option |
| | a) The proper officer issue a notice to such person in FORM GST CMP-05 | | |
| | b) Person has to show the cause (i.e. to reply) in FORM GST CMP-06 | within 15 days | From the receipt of such notice |

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| | c) The proper officer shall issue an order in FORM GST CMP-07 | within 30 days | From receipt of such reply |
| Same time limits | a) Sec. 16(4) : Time limit for availment of ITC b) Sec. 34 : Time limit for issuance of credit note c) Sec. 37 : Time limit for rectification of GSTR – 1 d) Sec. 39 : Time limit for rectification of GSTR – 3B e) Sec. 52 : Time limit for rectification of GSTR-8 | 30 th November of next F.Y or Date of furnishing annual return, Whichever is earlier | |
| Reversal of ITC in the case of non-payment of consideration [Sec. 16(2)] | Proportionate reversal of ITC availed, to the extent of non-payment of consideration (Value + Tax) by recipient to supplier | Within 180 days | From the date of issue of invoice. |
| Availment of ITC on Closing Stock [Section 18(1)(a)] | Avail ITC of input in stock, input in semi-finished & finished goods held in stock on day immediately before the date of becoming liable . [FORM GST ITC-01] | Within 30 days or further extended time by officer | From the date on which he becomes liable to registration |
| Availment of ITC on Closing Stock [Section 18(1)(b)] | Avail ITC of input in stock, input in semi-finished & finished goods held in stock on day immediately before the date of grant of registration . [FORM GST ITC-01] | Within 30 days or further extended time by officer | From the date of registration certificate |
| Availment of ITC on Closing Stock [Section 18(1)(d)] | A registered person whose exempted outward supplies become taxable, can avail ITC on input in stock, input in semi-finished & finished goods held in stock and capital goods immediately before the date of conversion [FORM GST ITC-01] | Within 30 days or further extended time by officer | From the date of conversion |
| Time limit for purchase to avail ITC on Closing stock [Sec. 18(2)] | A person avail ITC on closing stock under section 18(1)(a)/(b)/(c)/(d) should have purchased such inputs or capital goods | Within 1 year | From the date of issue of tax invoice relating to such supply |
| Deemed life of capital goods | Life of capital goods for reversal of ITC under Rule 43 | Upto 60 months | From the date of invoice |
| Registration | Person has to apply for registration (other than CTP or NRTP) | Within 30 days | From the day he become liable |

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| [Sec. 25(1)] | CTP or NRTP has to apply for registration | Atleast 5 days | Before commencement of business |
| | Notice for discrepancy in the application for registration in REG - 03 | Within 7 Working days | From the date of application |
| | Reply to Notice in REG – 04 | Within 7 Working days | From the date of receipt of REG - 03 |
| | Acceptance or Rejection of registration application (Notice not issued) [If not, deemed to be registered] | Within 7 Working days | From the date of application |
| | Acceptance or Rejection of registration application (Notice issued) [If not, deemed to be registered] | Within 7 Working days | From the date of reply in REG - 04 |
| | Aadhar authentication should be completed, if opted (If not completed within this time, then application is deemed to be submitted on expiry of such 15 days) | Within 15 days | From filing of REG - 01 |
| | Deemed registration, if Aadhar authentication opted but not completed on time | Within 30 days | From expiry of 15 days of filing REG - 01 |
| | Deemed registration, if Aadhar authentication not opted or opted and completed but based on risk parameters require site verification. | Within 30 days | From date of application |
| | Furnishing of bank details after registration | Within 30 days | From grant of registration (or) date of filing first GSTR-1, whichever is earlier |
| Uploading details of physical verification | Before grant of registration | Atleast 5 working days | Prior to completion of 30 days from application |
| | After grant of registration | Within 15 working days | From the date of such verification |
| Amendments to registration [Sec. 28] | Application for amendment in registration in Form GST REG-14. | Within 15 days | From such amendment |
| | Officer to approve amendment (or) issue notice, in case of change in name, change in address or change in top management [If not, deemed to be approved] | Within 15 working days | From date of receipt of application for amendment |
| | Reply to the above notice | Within 7 Working days | From the date of service of notice |

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| | Officer to approve amendment (or) Reject application for amendment. [If not, deemed to be approved] | Within 7 Working days | From the date of receipt of reply |
| Cancellation of registration [Sec. 29] | Registration shall be cancelled (If officer satisfied with the application). If officer not satisfied, notice shall be issued. | Within 30 days | From the date of application |
| | Reply to above notice (or) Notice by officer initiating cancellation of registration | Within 7 working days | From the date of receipt of notice |
| | Cancellation of registration by officer (After receiving reply to notice) (or) (or) Rejection of application (or) Dropping cancellation proceedings | Within 30 days | From the date of receipt of reply to notice. |
| Revocation of cancellation of registration [Sec. 30] | Application for revocation of cancellation order [All pending returns should be filed] | Within 90 days | From the date of serving order for cancellation |
| | Extension of time limit for application by Additional/Joint Commissioner/Commissioner (After initial 90 days from the date of service of order) | Further 180 days | |
| | Revocation of cancellation (If officer satisfied). If officer not satisfied, notice shall be issued. | Within 30 days | From the date of receipt of application |
| | Reply to the above notice | Within 7 Working days | From the date of receipt of notice. |
| | Revocation order (After reply to notice) either revocation of cancellation (or) Rejection of application | Within 30 days | From the date of receipt of reply. |
| | Returns to be filed | Within 30 days | From revocation order |
| Validity period of the registration certificate issued to a CTP or NRTP | The certificate of registration issued to a "casual taxable person" or a "non-resident taxable person" shall be valid for a period specified in the application for registration or 90 days from the effective date of registration, whichever is earlier. [It can be extended for a further period of 90 days] | Valid for a period specified in the application for registration or | 90 days from the effective, date of registration. |
| | | whichever is earlier | |
| E- Way Bill [Rule 138] | Validity in case of other than ODC or MMT involving one leg as ship [Validity counted from the midnight of generation of E Way Bill] | 1 day for every 200 kms or part thereof | Validity should be extended within 8 hours from the time of expiry. |

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| | Validity in case of ODC or MMT involving one leg as ship | 1 day for every 20 kms or part thereof | |
| | Cancellation of E-Way Bill | Within 24 hours | From generation |
| | Part – B details to be furnished | Within 15 days | From submitting details in part - A |
| | Acceptance or Rejection of E-Way Bill by recipient, of goods are not delivered. | Within 72 hours | From details made available in portal |
| Suo moto registration | Time limit for making application for registration | Within 90 days | From generation of TRN by Officer |
| Accounts and Records [Sec. 36] | Period of retention of accounts and Records | 72 months | From the due date of furnishing annual return for relevant financial year |
| | Period of retention of accounts and Records, if transactions in such year is subject to appeal, LATER | 72 months | From the due date of furnishing annual return for relevant financial year |
| | | 1 year | From the disposal of appeal/revision |
| Payment Process | Validity of challan generated for payment of tax | 15 days | From the date of generation |
| Refunds [Sec. 54] | Any person claiming refund of any tax and interest, if any, paid on such tax or any other amount paid by him, may make an application | within 2 years | The expiry of 2 years shall be calculated from the relevant date. |
| | Provisional refund @90% of the refund claim | Within 7 days | From the date of acknowledgement |
| | Time limit for grant of refund | Within 60 days | From the date of application |
| | Reply to Notice in case of discrepancy in application | Within 15 days | From the date of receipt of notice |
| | Intimation regarding realization of forex. proceeds | Within 3 months | From the date of realization of proceeds |

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| Provisional Assessment order [Sec.60] | Time limit for provisional assessment order | Within 90 days | From the date of receipt of such application |
| Final Assessment order [Sec. 60] | Time limit for final assessment order | Within 6 months + 6 months by Addl/Joint Commissioner + 4 years by Commissioner | From the date of provisional assessment order |
| Release of Security | Once final assessment amount is paid, security furnished shall be released upon filing application | Within 7 days | From the date of application |
| Initiation of appropriate action under Scrutiny of returns [Sec.61] | The proper officer may scrutinize the return etc. to verify the correctness and inform discrepancies noticed, if any, and seek his explanation thereto. | With 30 days | of being informed by the proper officer |
| Best Judgement Assessment [Sec.62 & 63] | Time limit for filing of returns after Notice in GSTR – 3A | Within 15 days | From receipt of notice |
| | Time limit for best judgement assessment order in case of a) Non filers of returns b) Unregistered person liable to pay GST | Within a period of 5 years | From the due date of furnishing annual return for the relevant financial year |
| Withdrawal of Order | Assessment Order passed under Sec. 62 (Non-filers of returns) stands withdrawn if application made by assessee for filing returns and proceeding to normal assessment | Within 60 days | From the date of receipt of Order (+) 60 days upon additional late fee of ₹100 per day subject to max. ₹5,000 |
| Department Audit [Sec. 65] | Notice for audit | Atleast 15 working days | prior to the conduct of audit |
| | Time period for completion of audit | within 3 months (+) 6 Months | from the date of commencement of date of audit. |
| Special Audit [Sec. 66] | Time limit for completion of audit by CA/CMA nominated by commissioner | Within 90 days (+) 90 days by AC/DC | From issuance of order of audits. |
| Power of inspection, search and Seizure- | <ul style="list-style-type: none"> While the inspection, search, seizure if the documents, books or things or any other documents, books or things produced by a taxable person or any other person, | Within 30 days | Of the issue of the said notice |

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| Return due to non-reliance [Sec. 67(3)] | <ul style="list-style-type: none"> • which have not been relied upon for the issue of notice under this Act or the rules made thereunder, • shall be returned to such person | | |
| Power of inspection, search and Seizure- Return due to non-issuance of notice [Sec. 67(7)] | Where any goods are kept in secret and so seized u/s 67(2), the goods shall be returned to the person from whose possession they were seized where no Notice in respect thereof is given | Within 6 months + 6 months | Of the seizure of the goods |
| Access to business premises [Sec. 71(2)] | <ul style="list-style-type: none"> • Every person in charge of place referred to in section 71 (1) • shall on demand, • make available the specified documents to the <ul style="list-style-type: none"> ❖ officer authorised u/s 71(1) or audit party deputed by the proper officer or ❖ CMA or CA nominated for special audit u/s 66 for the scrutiny | Within a period not exceeding 15 working days | from the day when such demand is made, or such further period as may be allowed |
| Notice & Order [Sec 74A] | The proper officer shall issue the notice u/s 74A in case of tax not paid or short paid (or) ITC wrongly availed or wrongly utilized (or) erroneous refund | Within 42 months | From the due date of filing annual return (in case of erroneous refund, from the date of refund) |
| | The proper officer shall issue the order u/s 74(9) | Within 1 year (+) 6 months | From the date of service of notice |
| General provisions relating to determination of tax [Sec 75] | Where any order is required to be issued in pursuance of the direction of the Appellate Authority or Appellate Tribunal or a court , such order shall be issued | Within 2 years | from the date of communication of the said direction. |
| Tax collected but not paid to Government [Sec 76(6)] | The proper officer shall issue an order | Within 1 year | from the date of issue of the notice. |
| Intimation under Rule 88C | If GSTR-1 liability > GSTR-3B liability, the registered person should either pay difference or provide explanation | Within 7 days | From the date of intimation. |

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| Intimation under Rule 88D | If ITC availed in GSTR 3B > ITC as per GSTR 2B, the registered person should either pay difference or provide explanation | Within 7 days | From the date of intimation. |
| Initiation of recovery proceedings [Sec. 78] | Any amount payable by a taxable person in pursuance of an order passed under this Act shall be paid by such person | Within 3 months | From the date of service of such order. |
| Liability in case of company in liquidation [Sec 88] | Liquidator shall give intimation of his appointment to the Commissioner. | Within 30 days | After his appointment |
| | Commissioner shall notify the dues to the liquidator | Within 3 months | from the date on which he receives intimation of the appointment of the liquidator |
| Liability in partners of firm [Sec 90] | Partner should give notice of his retirement _____, only then he is liable for dues upto the date of his retirement. Else, he will be liable till the date he gives notice. | Within 1 month | From the date of retirement |
| Order by AAR [Sec 98] | The Authority shall pronounce its Advance Ruling | Within 90 days | from the date of receipt of application. |
| Appeal to AAAR [Sec 100] | On the Advance Ruling pronounced | Within 30 days (+) 30 days | From the date on which the ruling sought to be appealed. |
| Orders of AAAR [Sec 101] | With respect to the appeal against Advance Ruling | Within 90 days | From the date of filing of the appeal. |
| Rectification of Advance Ruling [Sec 102] | Rectification of ruling in case of mistakes apparent on the face of the records | Within 6 months | From the date of the order. |
| Appeals to Appellate Authority [Sec 107] | Time limit for appeal to appellate authority by the person aggrieved | Within 3 months (+) 1 month | From the date on which the said decision or order is communicated to such person. |
| | Time limit for review by commissioner against the adjudication order | Within 6 months (+) 1 month | from the date of communication of the said decision or order. |
| | Time limit for order by appellate authority | within 1 year | from the date on which it is filed |
| Power of revisional Authority [Sec 108] | Time limit for passing revisional order, if appeal is not filed against a demand order which is under revision | Within 3 years | from demand order |

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| | Time limit for passing revisional order, if appeal is filed against a demand order which is under revision | Within 1 year | From the date of appeal order or 3 years from demand order, whichever is later. |
| Appeal to Appellate tribunal [Sec. 112 & 113] | Time limit for appeal to Appellate Tribunal i.e., GSTAT by the person aggrieved | within 3 months (+) 3 months | From the date of communication of order by appellate authority |
| | Time limit for appeal to Appellate Tribunal i.e., GSTAT by department | Within 6 months (+) 3 months | from the date on which the said order has been passed for determination of such points arising out of the said order. |
| | Time limit for order of appellate tribunal | within 1 year | From the date on which it is filed |
| Appeal to High Court [Sec. 117] | An appeal to High Court shall be filed by the aggrieved person and it shall be in such form, verified in such manner as may be prescribed. | within 180 days | from the date on which the order is received |
| Detention, seizure and release of goods and conveyances in transit [Sec 129] | Proper officer detaining/seizing goods/conveyance, shall issue a notice specifying the penalty payable. | Within 7 days | From such detention or seizure |
| | Penalty order u/s 129 for payment of applicable penalty | Within 7 days | From the date of service of such notice |
| | Time limit for payment of penalty u/s 129 | Within 15 days | From the date of Receipt of the copy of the order |
| Furnish information return [Sec 150] | Where the information return furnished is defective, it should be rectified | within 30 days | From the date of issuance of intimation |
| Obligation to furnish information return (Sec. 150) | Information return to be furnished after service of notice | Within 90 days | From the date of service of the notice |
| Rectification of errors apparent on the face of record [Sec. 161] | Any authority, who has passed or issued any decision or order or notice or certificate or any other document | Within 3 months | From the date of issue of such decision or order or notice or certificate or any other document. |
| Option for GTA | GTA has to exercise the option to opt for FCM or RCM | Between 1 st Jan and 31 st March | Of previous financial year |

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| Exemption for Airlines | Airlines receiving money from Government towards viability gap funding is exempted for | 3 years | From the date of commencement of operations |
| Incubatee Services | Exemption available for | 3 years | From the agreement date |
| Long term lease | Lease for a period | > or = 30 years | From the start date |
| Accommodation services exemption | For a minimum period of | 90 days | |
| Reversal of ITC (Sec. 41 of CGST Act. 2017) | If supplier not filed GSTR 3B by | 30 th Sept | Of succeeding financial year |
| Time limit for availment of ITC in case of revocation of cancellation of registration | Regular time limit u/s 16(4) (or) | 30 days | From revocation order, whichever is LATER |
| Goods sent on jobwork should be returned | Processed goods - Within | 1 year + 1 year | From the date of dispatch |
| | Capital goods - Within | 3 years + 2 years | From the date of dispatch |
| Restriction on utilization of ITC | As per Rule 86A, ITC availed in ECRL can be restricted for | 1 year | From the date of order |
| Form GST ITC 04 | Details regarding goods sent on job work and received from job work, if ATO during PY > 5Cr | 25 th | Of the month following the half year |
| | Details regarding goods sent on job work and received from job work, if ATO during PY ≤ 5Cr | 25 th | Of the month following the financial year |
| GSTR 1 | Time limit to file in case of QRMP | 13 th | Of the month following every quarter |
| | Time limit to file in case of other than QRMP | 11 th | of the month following every month |
| GSTR 3B | Time limit in case of QRMP – Gujarat, Madhya Pradesh, Chhattisgarh, Andhra Pradesh and states below that | 22 nd | Of the month following every quarter |
| | Time limit in case of QRMP – Other states | 24 th | Of the month following every quarter |

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| GSTR 5 | Return for a NRTP | 13 th | Of the month following every month or 7 days from expiry of registration, whichever is earlier |
| GSTR 5A | Return by OIDAR supplier or OMG supplier | 20 th | Of the month following every month |
| GSTR 6 | ISD return | 13 th | Of the month following every month |
| GSTR 7 | TDS return | 10 th | Of the month following every month |
| GSTR 8 | TCS return | 10 th | Of the month following every month |
| GSTR 9/9B/9C | Annual return | 31 st Dec | Of succeeding financial year |
| GSTR 10 | Final return | 3 months | From date of cancellation or order of cancellation, LATER |
| GSTR 1A | Amendment in GSTR 1 filed (in the same month) | Before filing GSTR 3B | Of respective month |
| Belated filing of returns | All returns other than CMP 08 can be filed maximum by | 3 years | From its due date |
| Payment of tax under QRMP | Either FSM or SAM | 25 th | Of the month following every month |

SUMMARY OF TIME LIMITS UNDER CUSTOMS

| PARTICULARS | TIME LIMIT |
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| Time limit for filing bill of entry in case of import by the importer | Minimum: Before arrival of aircraft (or) vessel (or) vehicle. Maximum: Within 30 days prior to the date of arrival of aircraft (or) vessel (or) vehicle. |
| Effective date of clarification for a notification is the date of notification, if | Clarification is issued within 1 year from the date of notification. |
| Sunset clause for conditional exemption | Upto 31st March falling immediately after 2 years from the date of notification. |
| Time limit for re-import of exported goods under notification no. 45/2017 | Normal cases: 5 years + 2 years Bhutan: 7 years + 3 years FTP: 1 year + 1 year |
| Time limit for import of goods exported for repairs/process | ≤ 1 year |
| Time limit for export of goods imported for repairs/process | ≤ 1 year |
| Duration of provisional safeguard duty | Up to 200 days |
| Duration of provisional anti-subsidy duty (ASD) | Up to 4 months |
| Duration of provisional anti-dumping duty (ADD) | Up to 6 months |
| Duration of safeguard duty | 4 years + 6 years (max 10 years) |
| Duration of Anti-dumping duty and Anti-subsidy duty | 5 years + 5 years (max unlimited time) |
| Automatic extension of ASD & ADD if not decided to extend after 5 years | Extension for 1 year |
| Time limit for filing import manifest in case of vessel & arrival manifest in case of aircraft by person-in-charge | Before arrival of vessel (or) aircraft |

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| Time limit for filing import report in case of vehicle by person-in-charge | Within 12 hours after arrival of vehicle |
| Validity of challan for deposit of amount into Electronic Cash Ledger | 15 days from the date of generation |
| Validity of e-scrip generated in Electronic Duty Credit Ledger | 2 years from the date of generation |
| Import of goods at concessional rate of duty – unutilized goods should be exported or sold in India | Within 1 year (+) 3 months from the date of import |
| Imported goods at concessional rate sent for jobwork to be received back | Within 1 year from the date of delivery challan |
| Quarterly statement to be filed by a person covered under import of goods at concessional rate of duty | 10th of the month following every quarter |
| Speaking order for re-assessment | Within 15 days from the date of reassessment |
| Intimation to submit documents required for finalization of provisional assessment | Within 15 days from the order of provisional assessment |
| Time limit for submitting documents | Within 2 months from intimation (+) extended time) (Maximum 14 months from provisional assessment order) |
| Time limit for finalization of provisional assessment if documents are submitted | Within 3 months from the date of receipt of documents (+2) months at a time) |
| Time limit for finalization of provisional assessment if documents are not submitted | Within 3 months from the time allowed to submit documents (+) 2 months at a time |
| Maximum time limit for finalization of provisional assessment | 2 years from provisional assessment order (+) 1 year by commissioner) |
| Interest on refund by govt if refund not paid | Within 3 months from application / finalization of assessment |
| Application Reference Number (ARN) generated after voluntary revision of bill of entry / shipping bill / bill of export | Within 10 working days after revision |
| Notice for audit | 15 days prior to initiation of audit |
| Due date of payment of self assessed duty (Immediate payment option) | On the date of presentation of BOE |
| Due date of payment of self assessed duty (Deferred payment option) | <u>BOE between 1st – 15th of month</u> → 17 th day of the month (excluding holidays) <u>BOE between 16th – end of month</u> → If March month → 31 st March |

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| | If other months → 1 st day of next month (excluding holidays) |
| Due date of payment of re-assessed duty or provisional duty | Within 1 working day from the date of order |
| Unaccompanied baggage | Within 1 month after arrival and 2 months before arrival |
| Clearance of goods from warehouse after cancellation order | Within 7 days |
| Interest free period for deposit of goods in warehouse | 90 days from warehousing order |
| Period for deposit of goods in warehouse | 1 year from warehousing order (+) extended period) |
| Time limit for filing application for refund in case of refund of export duty upon import of exported goods u/s 26 | 6 months from the order for home consumption |
| Time limit for import of exported goods for claiming refund u/s 26 | 1 year from the export date |
| Time limit for filing application for refund of import duty when imported goods are defective, which are exported / destroyed / abandoned u/s 26A | 6 months from the let export order (or) date of destruction (or) date of abandonment |
| Time limit for export / destruction / abandonment for refund u/s 26A | Within 30 days (+) 3 months from the date of clearance for home consumption |
| Time limit for making application for refund u/s 27 | 1 year from the relevant date |