

ANNEXURE – C

SUMMARY OF TIME LIMITS UNDER GST

Topic	Detail	Period	To be calculated
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
Taxable event under GST & Refund under GST	When is a person called as ‘Tourist’ for the purpose of tourist refund scheme (or) refund sanctioned to a retail store in international airport making sale to a Tourist?	Stay in India for a period of <u>6 months</u>	From the date of coming into India
Composition Scheme [Sec. 10 of CGST Act]	Any registered person who opts to pay tax under composition scheme shall electronically file an intimation in FORM GST CMP-02 , duly signed or verified through electronic verification code, on the common portal, prior to the commencement of the F.Y. for which the option to pay tax under composition scheme is exercised and furnish the statement in FORM GST ITC-03 for reversal of ITC pertaining to closing stock	FORM CMP-02: <u>Prior to commencement of the F.Y.</u> FORM GST ITC-03: within a period of <u>60 days</u>	From the commencement of the relevant financial year.
	Furnishing of stock details at the time of availing the composition scheme	Within <u>180 days</u>	From the date of availing the option
	Quarterly return in CMP 08 and payment of tax	Within <u>18th</u>	From the end of the quarter

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	Annual return in GSTR - 4	Within 30th April	From end of the FY
	The composition dealer	Intimation for withdrawal from the scheme in CMP-04 to be given within 7 days	From the occurrence of such event.
	a) shall be liable to pay tax under regular scheme from the day he ceases to satisfy any of the conditions mentioned		
	b) shall issue tax invoice for every taxable supply made thereafter and		
	c) shall also file an intimation for withdrawal from the scheme in FORM GST CMP-04		
	Furnishing of stock details at the time of withdrawal from scheme, for availment of ITC on closing stock and capital goods under Sec. 18(1)(c) through FORM GST ITC 01	Within 30 days or extended period by officer	From withdrawal of option
	Where the proper officer has reasons to believe that the registered person was not eligible to pay tax under composition scheme or has contravened the provisions of the Act or provisions		
	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
	c) The proper officer shall issue an order in FORM GST CMP-07	within 30 days	From receipt of such reply
Time limit for filing GSTR - 3B (Sec. 41)	If supplier not furnished GSTR-3B by 30 th Sep of Next FY, ITC availed by recipient should be reversed.	30th November of next F.Y	
Time limit for availment of ITC [Sec. 16(4)]	A registered person can, within specified period, can claim ITC of the tax paid	30th November of next F.Y or Date of furnishing annual return, Whichever is earlier	

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Time limit for issuance of Credit Note [Sec. 34]	Registered person may issue credit note to recipient w.r.to one or more invoices, if there is a reduction in invoice value (or) reduction in tax as per invoice (or) Sales returns (or) Deficiency in quality of supply.	<u>30th November of next F.Y or Date of furnishing annual return, whichever is earlier</u>	
Time limit for rectification of GSTR - 1 (or) GSTR-3B	Any registered person, who has furnished the details under GSTR - 1, by 11th of the month following every month (or) 13th of the month following every quarter, in case of QRMP Scheme and any details in such return should be rectified within prescribed period.	<u>30th November of next F.Y or date of furnishing annual return, whichever is earlier</u>	
Time limit for rectification of GSTR - 8	TCS deductor i.e. E Commerce Operator should file a return in GSTR - 8 by 10th of the month following every month and any details in such return should be rectified within prescribed period.	<u>30th day of November of Next F.Y or date of furnishing annual return, whichever is earlier.</u>	
Reversal of ITC in the case of non-payment of consideration [Sec. 16(2)]	<p>Where a recipient fails to pay to the supplier, other than the supplies on which tax is payable on RCM basis (or) Supply without consideration (or) payment to a person other than supplier.</p> <p style="text-align: center;">↓</p> <p>The amount towards the value of supply + with GST payable thereon</p> <p style="text-align: center;">↓</p> <p>Within a period of 180 days from the date of issue of invoice by the Supplier</p> <p style="text-align: center;">↓</p> <p>An amount equal to the ITC availed by the recipient shall be added to his output tax liability along with interest thereon</p>	<u>Within 180 days</u>	From the date of issue of invoice.

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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]	<u>Within 30 days or further extended time by officer</u>	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]	<u>Within 30 days or further extended time by officer</u>	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]	<u>Within 30 days or further extended time by officer</u>	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	<u>Within 1 year</u>	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	<u>Upto 60 months</u>	From the date of invoice
Registration [Sec. 25(1)]	Person has to apply for registration (other than CTP or NRTP)	<u>Within 30 days</u>	From the day he become liable u/s 22 or 24
	CTP or NRTP has to apply for registration	<u>Atleast 5 days</u>	Before commencement of business
	Notice for discrepancy in the application for registration in REG - 03	<u>Within 7 Working days</u>	From the date of application
	Reply to Notice in REG - 04	<u>Within 7 Working days</u>	From the date of receipt of REG - 03
	Acceptance or Rejection of registration application (Notice not issued) [If not, deemed to be registered]	<u>Within 7 Working days</u>	From the date of application

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	Acceptance or Rejection of registration application (Notice issued) [If not, deemed to be registered]	<u>Within 7 Working days</u>	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)	<u>Within 15 days</u>	From filing of REG - 01
	Deemed registration, if Aadhar authentication opted but not completed on time	<u>Within 30 days</u>	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.	<u>Within 30 days</u>	From date of application
	Furnishing of bank details within 45 days from grant of registration (or) Due date of first return (GSTR - 3B), Whichever is earlier	<u>Within 45 days</u>	From grant of registration
Amendments to registration [Sec. 28]	The registered taxable person shall intimate within 15 days of such amendment by submitting an application electronically in Form GST REG-14.	<u>Within 15 days</u>	From such amendments
	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]	<u>Within 15 working days</u>	From date of receipt of application for amendment
	Reply to the above notice	<u>Within 7 Working days</u>	From the date of service of notice
	Office to approve amendment (or) Reject application for amendment. [If not, deemed to be approved]	<u>Within 7 Working days</u>	From the date of receipt of reply
Cancel the registration [Sec. 29]	Registration shall be cancelled (If officer satisfied with the application). If officer not satisfied, notice shall be issued.	<u>Within 30 days</u>	From the date of application
	Reply to above notice (or) Notice by officer initiating cancellation of registration	<u>Within 7 working days</u>	From the date of receipt of notice

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	Cancellation of registration by officer (After receiving reply to notice) (or) (or) Rejection of application (or) Dropping cancellation proceedings	<u>Within 30 days</u>	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]	<u>Within 30 days</u>	From the date of serving order for cancellation
	Extension of time limit for application by Additional/Joint Commissioner (After initial 30 days from the date of service of order)	<u>Further 30 days</u>	
	Extension of time limit for application by Commissioner (After 60 days from the date of service of order)	<u>Further 30 days</u>	
	Revocation of cancellation (If officer satisfied). If officer not satisfied, notice shall be issued.	<u>Within 30 days</u>	From the date of receipt of application
	Reply to the above notice	<u>Within 7 Working days</u>	From the date of receipt of notice.
	Revocation order (After reply to notice) either revocation of cancellation (or) Rejection of application	<u>Within 30 days</u>	From the date of receipt of reply.
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 <u>specified in the application for registration or</u>	<u>90 days</u> 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.
	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	<u>Within 24 hours</u>	From generation

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	Part – B details to be furnished	<u>Within 15 days</u>	From submitting details in part - A
	Acceptance or Rejection of E Way Bill by recipient, of goods are not delivered.	<u>Within 72 hours</u>	From details made available in portal
Accounts and Records [Sec. 36]	Period of retention of accounts and Records	<u>72 months</u>	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/Revision, later of	<u>72 months</u>	From the due date of furnishing annual return for relevant financial year
		<u>1 year</u>	From the disposal of appeal/revision
Payment Process	Validity of challan generated for payment of tax	<u>15 days</u>	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	<u>within 2 years</u>	The expiry of 2 years shall be calculated from the relevant date.
	Provisional refund @90% of the refund claim	<u>Within 7 days</u>	From the date of acknowledgement
	Time limit for grant of refund	<u>Within 60 days</u>	From the date of application
	Reply to Notice in case of discrepancy in application	<u>Within 15 days</u>	From the date of receipt of notice
	Realization of forex. Proceeds in case of services [In case of goods, time limit given under FEMA]	<u>Within in 1 year</u> <u>15 days</u>	From the date of invoice

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	Intimation regarding realization of forex. proceeds	<u>Within 3 months</u>	From the date of realization of proceeds
Provisional Assessment order [Sec.60]	Where the taxable person is unable to determine <ul style="list-style-type: none"> • The value of goods or services or both or • the rate of tax applicable thereto, he may request the proper officer in writing giving reasons for payment of tax on a provisional basis and the proper officer shall pass an order	<u>Within 90 days</u>	From the date of receipt of such request
Final Assessment order [Sec. 60]	Proper officer shall pass a final assessment order finalizing the provisional assessment	<u>Within 6 months + 6 months by Addl/Joint Commissioner + 4 years by Commissioner</u>	From the date of provisional assessment order
Release of Security	Once final assessment amount is paid, security furnished shall be released upon filing application	<u>Within 7 days</u>	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. In case no satisfactory explanation is furnished within a period of 30 days of being informed by the proper officer or such further period as may be permitted by him or where the registered person, after accepting discrepancies fails to take corrective measures, proper officer may initiate appropriate action including search, audit, recovery	<u>With 30 working days</u>	of being informed by the proper officer or such further period as may be permitted by him
Assessment of non-filers of returns [Sec.62]	Time limit for filing of returns after Notice in GSTR – 3A	<u>Within 15 days</u>	From receipt of notice
	<ul style="list-style-type: none"> • Notwithstanding anything to the contrary contained in section 73 or section 74, 	<u>Within a period of 5 years</u>	from the date of 31st day of December

	<ul style="list-style-type: none"> Where a registered person fails to furnish the return u/s 39 or 45, even after the service of a notice u/s 46, the proper officer may proceed to assess the tax liability of the said person to the best of his judgment taking into account all the relevant material which is available or which he has gathered and issue an assessment order within a period of 5 years from the date specified u/s 44 for furnishing of the annual return for the F.Y. to which the tax not paid relates. 		following the end of such F.Y. as specified u/s 44 for furnishing of the annual return for the F.Y. to which the tax not paid relates
Assessment of unregistered persons [Sec.63]	<p>Notwithstanding anything to the contrary contained in u/s 73 or u/s 74,</p> <p>a) where a taxable person fails to obtain registration even though liable to do so</p> <p align="center">or</p> <p>b) whose registration has been cancelled u/s 29(2)</p>	<u>within a period of 5 years</u>	from the date of the 31st day of December following the end of such F.Y. as specified u/s 44 for furnishing of the annual return for the F.Y. to which the tax not paid relates.
Withdrawal of Order	Assessment Order passed under Sec. 62 stands withdrawn if application made by assessee for filing returns and proceeding to normal assessment	<u>Within 30 days</u>	From the date of receipt of Order
Audit by tax authorities [Sec. 65]	65(1): The Commissioner or any officer authorised by him, by way of a general or a specific order, may undertake audit of any registered person for such period, at such frequency and in such manner as may be prescribed.		
	65(3): The registered person shall be informed by way of a notice	<u>Not less than 15 days</u>	prior to the conduct of audit
	65(4): The audit by tax authority u/s 65(1) shall be completed	<u>within 3 months (+) 6 Months</u>	from the date of commencement of date of audit.

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	By the commissioner		
Special Audit [Sec. 66]	CMA or CA so nominated for the purpose of conducting special audit, shall, submit a report of such audit	Within 90 days (+) 90 days by AC/DC	From issuance of order of audits.
Power of inspection, search and Seizure- Return due to non-reliance [Sec. 67(3)]	<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, 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 	Within 30 days	Of the issue of the said notice
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	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. 73]	The proper officer shall issue the notice u/s 73 in case of tax not paid or short paid (or) ITC wrongly availed or wrongly utilized (or) erroneous refund for any reason other than fraud or any wilful misstatement or suppression of facts	Atleast 3 months	prior to the time limit specified for issuance of order
	Where any person chargeable with tax pays the said tax along with interest payable u/s 50, Penalty shall be waived. However such penalty shall not be waived if self-assessed tax is not paid (or) amount collected as tax, but not paid.	Within 30 days	of issue of show cause notice,

	The proper officer shall issue the order u/s 73	<u>Within 3 years</u>	From the due date for furnishing of annual return for the F.Y to which the tax not paid or short paid (or) ITC Wrongly availed or utilized (or) From the date of refund (in case of erroneous refund)
Notice & Order [Sec 74]	The proper officer shall issue the notice u/s 74 in case of tax not paid or short paid (or) ITC wrongly availed or wrongly utilized (or) erroneous refund on account of fraud or any wilful misstatement or suppression of facts	<u>Atleast 6 months</u>	prior to the time limit specified for issuance of order
	Where any person chargeable with tax u/s 74(1) pays the said tax along with interest payable u/s 50, Penalty shall be 25% of original penalty	<u>Within 30 days</u>	of issue of the notice
	The proper officer shall issue the order u/s 74(9)	<u>Within 5 years</u>	From the due date for furnishing of annual return for the F.Y to which the tax not paid or short paid (or) ITC Wrongly availed or utilized (or) date of erroneous refund

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	Where any person served with an order issued u/s 74(9) pays the tax along with interest payable, penalty shall be 50% of original penalty	<u>Within 30 days</u>	Of communication of the order.
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	<u>Within 2 years</u>	from the date of communication of the said direction.
	The adjudication proceedings shall be deemed to be concluded, if the order is not issued	<u>Within 3 years</u> as provided for in section 73(10) or <u>within 5 years</u> as provided for in section 74 (10).	From the issue of such order
Tax collected but not paid to Government [Sec 76(6)]	The proper officer shall issue an order	<u>Within 1 year</u>	from the date of issue of the notice.
Intimation under Rule 88C	If GSTR-1 liability > GSTR-3B liability intimation to pay difference or provide explanation	<u>Within 7 days</u>	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	<u>Within 3 months</u>	From the date of service of such order.
Liability in case of company in liquidation [Sec 88]	When any company is being wound up whether under the orders of a court or Tribunal or otherwise, every person appointed as receiver of any assets of a company, shall give intimation of his appointment to the Commissioner.	<u>Within 30 days</u>	After his appointment
	The Commissioner shall, after making such inquiry or calling for such information as he may deem fit, notify the liquidator the amount which in the opinion of the Commissioner would be sufficient to provide for any tax, interest or penalty payable by the company.	<u>Within 3 months</u>	from the date on which he receives intimation of the appointment of the liquidator

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Liability in partners of firm to pay tax [Sec 90]	Any partner retires from the firm, he or the firm, shall intimate the date of retirement to the commission If no such intimation is given within time limit, the liability of such partner under the first provision shall continue until the date on which such intimation is received by the Commissioner	<u>Within 1 month</u>	From the date of retirement
Receipt of Application Authority [Sec 98]	The Authority shall pronounce its Advance Ruling	<u>Within 90 days</u>	from the date of receipt of application.
Appeal to Appellate Authority [Sec 100]	On the Advance Ruling pronounced	<u>Within 30 days</u>	From the date on which the ruling sought to be appealed.
Orders of Appellate Authority [Sec 101]	With respect to the appeal against Advance Ruling	<u>Within 90 days</u>	From the date of filing of the appeal.
Rectification of Advance Ruling [Sec 102]	The Authority or the Appellate Authority may amend any order passed by it u/s 98 or 101 or 101C so as to rectify any error apparent on the face of the record, if such error is noticed by the Authority or the Appellate Authority on its own accord, or is brought to its notice by the concerned officer, the jurisdictional officer, the applicant or the appellant	<u>Within 6 months</u>	From the date of the order.
Appeals to Appellate Authority [Sec 107]	Any person aggrieved by any decision or order passed by an adjudicating authority under this Act or the SGST Act or the UTGST Act may appeal to such Appellate Authority as may be prescribed	<u>Within 3 months</u>	From the date on which the said decision or order is communicated to such person.
	The Commissioner may, on his own motion, or upon request from the Commissioner of SGST or the Commissioner of UTGST, call for and examine the record of any proceedings in which an	<u>Within 6 months</u>	from the date of communication of the said decision or

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	adjudicating authority has passed any decision or order under this Act or the SGST Act or the UTGST Act, for the purpose of satisfying himself as to the legality or propriety of the said decision or order and may, by order, direct any officer subordinate to him to apply to the Appellate Authority.		order for the determination of such points arising out of the said decision or order.
	The Appellate Authority may, if he is satisfied that the appellant was prevented by sufficient cause from presenting the appeal within the aforesaid period of 3 months or 6 months, as the case may be, allow it to be presented (i.e., Condonation of delay)	allow it to be presented within a <u>further period of 1 month</u>	from end of the aforesaid period of 3 months or 6 months, as the case may be.
	The Appellate Authority shall, where it is possible to do so, hear and decide every appeal	<u>within 1 year</u>	from the date on which it is filed
Power of revisional Authority [Sec 108]	The Revisional Authority shall not exercise any power u/s 108(1) inter alia if the period specified u/s 107(2) has not yet expired or more than 3 years have expired after the passing of the decision or order sought to be revised	Within 1 year	From the date of order or expiry of 3 years. Whichever is later.
Appeals to Appellate Tribunal [Sec 112]	❖ Any person aggrieved by an order passed against him u/s 107 or section 108 of this Act or the SGST Act or the UTGST Act. ❖ May appeal to the Appellate Tribunal against such order	<u>Within 3 months (+) 3 months</u>	From the date of order is communicated
	The Commissioner may, on his own motion, or upon request from the Commissioner of SGST or Commissioner of UTGST call for and examine the record of any order passed by the Appellate Authority or the Revisional Authority under this Act or the SGST Act or the UTGST Act for the purpose of satisfying himself as to the legality or propriety of the said order and may, by order, direct any officer subordinate to him to apply to the Appellate Tribunal	<u>Within 6 months (+) 3 months</u>	from the date on which the said order has been passed for determination of such points arising out of the said order.
Order of Appellate tribunal [Sec. 113]	The Appellate Tribunal may amend any order passed by it to rectify any error apparent on the face of the record if such error is noticed by it on its own accord, or is brought to its notice by the	<u>within 3 months</u>	From the date of order

	Commissioner or the Commissioner of SGST or UTGST or the other party to the appeal		
	The Appellate Tribunal shall, as far as possible, hear and decide every appeal	<u>within 1 year</u>	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.	<u>within 180 days</u>	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.	<u>Within 7 days</u>	from such detention or seizure
	Where the person transporting any goods or the owner of the goods fails to pay the amount of penalty as provided in Section 29 (1) Conveyance shall be released on payment of penalty for release of goods or ₹ 1,00,000, whichever is less.	<u>Within 15 days</u>	From the date of Receipt of the copy of the order
Punishment for certain offence [Sec 132]	Whoever collects any amount as tax but fails to pay the same	<u>Within 3 months</u>	from the date on which such payment becomes due;
Furnish information return [Sec 150]	Where the Commissioner, or an officer authorised by him in this behalf, considers that the information furnished in the information return is defective , he may intimate the defect to the person who has furnished such information return and give him an opportunity of rectifying the defect	<u>within 30 days</u>	from the date of issuance of intimation
Obligation to furnish information return (Sec. 150)	Where a person who is required to furnish information return has not furnished the same within the time specified u/s 150(1) or u/s 150 (2), the said authority may serve upon him a notice requiring furnishing of such information return	<u>Within 90 days</u>	From the date of service of the notice

