

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
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 18th	From the end of the quarter
	Annual return in GSTR – 4	Within 30th April	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	<u>within 15 days</u>	From the receipt of such notice
c) The proper officer shall issue an order in FORM GST CMP-07	<u>within 30 days</u>	From receipt of such reply	

Same time limits	<ul style="list-style-type: none"> 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 	<u>30th 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)]	Proportionate reversal of ITC availed, to the extent of non-payment of consideration (Value + Tax) by recipient to supplier	<u>Within 180 days</u>	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]	<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

	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
	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 after registration	<u>Within 30 days</u>	From grant of registration (or) date of filing first GSTR-1, whichever is earlier
Amendments to registration [Sec. 28]	Application for amendment in registration in Form GST REG-14.	<u>Within 15 days</u>	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]	<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

	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.
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>	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

	Validity in case of ODC or MMT involving one leg as ship	1 day for every 20 kms or part thereof	hours from the time of expiry.
	Cancellation of E-Way Bill	<u>Within 24 hours</u>	From generation
	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
	Intimation regarding realization of forex. proceeds	<u>Within 3 months</u>	From the date of realization of proceeds

Provisional Assessment order [Sec.60]	Time limit for provisional assessment order	<u>Within 90 days</u>	From the date of receipt of such application
Final Assessment order [Sec. 60]	Time limit for final assessment order	<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.	<u>With 30 working days</u>	of being informed by the proper officer
Best Judgement Assessment [Sec.62 & 63]	Time limit for filing of returns after Notice in GSTR – 3A	<u>Within 15 days</u>	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	<u>Within a period of 5 years</u>	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	<u>Within 60 days</u>	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	<u>atleast 15 days</u>	prior to the conduct of audit
	Time period for completion of audit	<u>within 3 months (+) 6 Months</u>	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	<u>Within 90 days (+) 90 days by AC/DC</u>	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 	<u>Within 30 days</u>	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	<u>Within 6 months</u>	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 <u>15 working days</u>	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	<u>Atleast 3 months</u>	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.	<u>Within 30 days</u>	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
	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.
Tax collected but not paid to	The proper officer shall issue an order	<u>Within 1 year</u>	from the date of issue of the notice.

Government [Sec 76(6)]			
Intimation under Rule 88C	If GSTR-1 liability > GSTR-3B liability, the registered person should either pay difference or provide explanation	<u>Within 7 days</u>	From the date of intimation.
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	<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]	Liquidator shall give intimation of his appointment to the Commissioner.	<u>Within 30 days</u>	After his appointment
	Commissioner shall notify the dues to the liquidator	<u>Within 3 months</u>	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.	<u>Within 1 month</u>	From the date of retirement
Order by AAR [Sec 98]	The Authority shall pronounce its Advance Ruling	<u>Within 90 days</u>	from the date of receipt of application.
Appeal to AAAR [Sec 100]	On the Advance Ruling pronounced	<u>Within 30 days (+) 30 days</u>	From the date on which the ruling sought to be appealed.
Orders of AAAR [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]	Rectification of ruling in case of mistakes apparent on the face of the records	<u>Within 6 months</u>	From the date of the order.
	Time limit for appeal to appellate authority by the person aggrieved	<u>Within 3 months (+) 1 month</u>	From the date on which the said

Appeals to Appellate Authority [Sec 107]			decision or order is communicated to such person.
	Time limit for review by commissioner against the adjudication order	<u>Within 6 months (+) 1 month</u>	from the date of communication of the said decision or order.
	Time limit for order by appellate authority	<u>within 1 year</u>	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
	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	<u>within 3 months (+) 3 months</u>	From the date of communication of order by appellate authority
	Time limit for appeal to Appellate Tribunal i.e., GSTAT by department	<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.
	Time limit for order of appellate tribunal	<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	Proper officer detaining/seizing goods/conveyance, shall issue a notice specifying the penalty payable.	<u>Within 7 days</u>	From such detention or seizure

goods and conveyances in transit [Sec 129]	Penalty order u/s 129 for payment of applicable penalty	<u>Within 7 days</u>	From the date of service of such notice
	Time limit for payment of penalty u/s 129	<u>Within 15 days</u>	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	<u>within 30 days</u>	From the date of issuance of intimation
Obligation to furnish information return (Sec. 150)	Information return to be furnished after service of notice	<u>Within 90 days</u>	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	<u>Within 3 months</u>	From the date of issue of such decision or order or notice or certificate or any other document.