



Tharun's
BRAINERY  Academy for
Commerce
Education

CA FINAL

SUMMARY OF TIME LIMITS UNDER GST

FOR MAY'25 EXAMS

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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
	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 100 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

	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 [Sec. 25(1)]	Person has to apply for registration (other than CTP or NRTP)	Within 30 days	From the day he become liable
	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
	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.

	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
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/Revision, later of	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
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.	Within 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- 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 + 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 willful 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	Within 3 years	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 willful misstatement or suppression of facts	Atleast 6 months	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	Within 30 days	of issue of the notice
	The proper officer shall issue the order u/s 74(9)	Within 5 years	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	Within 30 days	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	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.
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.
	Liquidator shall give intimation of his appointment to the Commissioner.	Within 30 days	After his appointment

Liability in case of company in liquidation [Sec 88]	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
	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
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, Andra 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
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

CA FINAL – SUMMARY OF TIME LIMITS UNDER GST

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