

Uttar Pradesh Shasan
Rajya kar Anubhag-2

In pursuance of the provision of clause (3) of Article 348 of the Constitution of India, the Governor is pleased to order the publication of the following English translation of Government Notification no.-596/XI-2-22-9(47)/17-T.C.187-U.P.Act-1-2017-Order-(249)-2022 dated July 21, 2022.

NOTIFICATION


No.-596/XI-2-22-9(47)/17-T.C.187-U.P.Act-1-2017-Order- (249)-2022
Lucknow: Dated: July 21, 2022

In exercise of the powers conferred by section 168A of the Uttar Pradesh Goods and Services Tax Act, 2017 (U.P. Act no. 1 of 2017) (hereinafter referred to as the said Act) read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) and in partial modification of the notifications No.-445/XI-2-9(47)/17 U.P. Act-1-2017-Order-(118)-2020 dated 11.05.2020 and No.-496/XI-2-21-9(47)/17-U.P. Act-1-2017-Order-(186)-2021 dated 28.06.2021, the Governor, on the recommendations of the Council, hereby,-

- (i) extends the time limit specified under sub-section (10) of section 73 for issuance of order under sub-section (9) of section 73 of the said Act, for recovery of tax not paid or short paid or of input tax credit wrongly availed or utilized, in respect of a tax period for the financial year 2017-18, up to the 30th day of September, 2023;
- (ii) excludes the period from the 1st day of March, 2020 to the 28th day of February, 2022 for computation of period of limitation under sub-section (10) of section 73 of the said Act for issuance of order under sub-section (9) of section 73 of the said Act, for recovery of erroneous refund;
- (iii) excludes the period from the 1st day of March, 2020 to the 28th day of February, 2022 for computation of period of limitation for filing refund application under section 54 or section 55 of the said Act.

2. This notification shall be deemed to have come into force with effect from the 1st day of March, 2020.

By Order,


(Nitin Ramesh Gokarn)
Pramukh Sachiv