

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.-515/XI-2-23-9(47)/17-T.C.215-U.P.Act-1-2017-Order-(273)-2023 dated April 24, 2023.

NOTIFICATION

No.-515/XI-2-23-9(47)/17-T.C.215-U.P.Act-1-2017-Order-(273)-2023

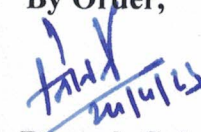
Lucknow: Dated: April 24, 2023

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 (Act no. 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 June, 2021 and No.-596/XI-2-22-9(47)/17-T.C.187-U.P. Act-1-2017-Order-(249)-2022 dated 21 July, 2022, the Governor, on the recommendations of the Council, hereby, 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 utilised, relating to the period as specified below, namely:-

- (i) for the financial year 2017-18, up to the 31st day of December, 2023;
- (ii) for the financial year 2018-19, up to the 31st day of March, 2024;
- (iii) for the financial year 2019-20, up to the 30th day of June, 2024.

2. This notification shall be deemed to have come into force on 31st day of March, 2023.

By Order,


(Nitin Ramesh Gokarn)
Apar Mukhya Sachiv.