

**Uttar Pradesh Shasan**  
**Rajya kar Anubhag-2**

In pursuance of the provisions 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.-13/XI-2-24-9(47)/17-T.C.250-U.P.Act-1-2017-Order-(311)-2024 dated February 07, 2024.

**NOTIFICATION**

No.-13/XI-2-24-9(47)/17-T.C.250-U.P.Act-1-2017-Order-(311)-2024

Lucknow: Dated: February 07, 2024

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 Notification nos.-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-(252)-2022 dated 21 July, 2022 and No.-515/XI-2-23-9(47)/17-T.C.215-U.P. Act-1-2017-Order-(273)-2023 dated 24 April, 2023, 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 utilized, relating to the period as specified below, namely:-

- (i) for the financial year 2018-19, up to the 30<sup>th</sup> day of April, 2024;
- (ii) for the financial year 2019-20, up to the 31<sup>st</sup> day of August, 2024.

By Order,



(Nitin Ramesh Gokarn)  
Apar Mukhya Sachiv.