

Deepali Mehta

Notifications Notification No. 56/2023 – CT dated 28.12.2023: Seeks to extend dates of specified compliances in exercise of powers under section 168A of CGST Act. The Government, 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:– for the financial year 2018-19, up to the 30th day of April, 2024; for the financial year 2019-20, up to the 31st day of August, 2024 Notification No. 1 & 2/2024 – CT dated 05.01.2024: Extension of due date for filing of return in FORM GSTR-3B for the m.....