

**[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (ii)]**

**GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)  
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS**

**NOTIFICATION**

**No. 56/2023- Central Tax**

**New Delhi, dated the 28<sup>th</sup> December, 2023**

S.O.....(E).– In exercise of the powers conferred by section 168A of the Central Goods and Services Tax Act, 2017 (12 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 section 21 of the Union territory Goods and Services Tax Act, 2017 (14 of 2017) and in partial modification of the notifications of the Government of India, Ministry of Finance (Department of Revenue), No. 35/2020-Central Tax, dated the 3<sup>rd</sup> April, 2020 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 235(E), dated the 3<sup>rd</sup> April, 2020 and No. 14/2021-Central Tax, dated the 1<sup>st</sup> May, 2021 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 310(E), dated the 1<sup>st</sup> May, 2021 and No. 13/2022-Central Tax, dated the 5<sup>th</sup> July, 2022, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 516(E), dated the 5<sup>th</sup> July, 2022, and No. 09/2023-Central Tax, dated the 31<sup>st</sup> March, 2023 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii), vide number G.S.R. 1564(E) dated the 31<sup>st</sup> March, 2023, 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:–

- (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.

[F. No. CBIC-20013/7/2021-GST]



(Raghavendra Pal Singh)  
Director