

GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI  
DEPARTMENT OF TRADE & TAXES, POLICY BRANCH,  
VYAPAR BHAWAN, I.P.ESTATE, NEW DELHI-110002

F.3/432/GST/Policy/2022/582-89

Dated : 08/05/2023

**CIRCULAR**

**Sub: Time barring of Scrutiny of GST Returns of Delhi taxpayers for the FY 2017-18, 2018-19 & 2019-20.**

1. Under the provisions of Section 73(10) of DGST Act, the Proper Officer shall issue the order under sub-section (9) within three years from the due date for furnishing of annual return for the financial year to which the tax not paid or short paid or input tax credit wrongly availed or utilized relates to or within three years from the date of erroneous refund. The provision of scrutiny returns are specified under Section-61 of DGST act, 2017 and Rule 99 of DGST Rules, 2017.

2. The Central Board of Indirect Taxes & Customs (CBIC), Ministry of Finance, GoI vide notification No. 9/2023 Central Tax dated 31.03.2023 has extended the time limit specified u/s 73(10) for issuance of order u/s 73(9) of CGST Act, 2017 for recovery of tax not paid or short paid or input tax credit wrongly availed or utilized for any reason other than reason of fraud or any willful misstatement or suppression of facts to evade tax relating to the period as specified below:-

Sr. No.	Financial Year	Time limit for issuance of order under sub-section(9) of Section 73 of the act
1.	2017-18	Up to 31 <sup>st</sup> day of December, 2023
2.	2018-19	Up to 31 <sup>st</sup> day of March, 2024
3.	2019-20	Up to 30 <sup>th</sup> day of June, 2024

3. The whole process of scrutiny of return u/s 61 and rule 99 of DGST Act takes around 5 to 6 months, hence, all Ward Incharges/Proper Officers are hereby advised to ensure timely issuance of order u/s 73(9) for the scrutiny of returns for periods as mentioned in the CBIC vide Notification No. 9/2023 Central Tax dated 31.03.2023.

4. This issues with the prior approval of the Competent Authority.



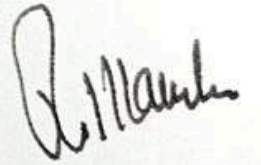
(Rita Kaushik)  
Assistant Commissioner(Policy)

F.3/432/GST/Policy/2022 /582-89

Dated : 08/05/2023

Copy for information and necessary action to :-

1. P.S. to the Principal Commissioner, Department of Trade and Taxes, GNCT of Delhi, Vyapar Bhawan, I.P.Estate, Delhi-110002.
2. All the Spl./Addl./Joint Commissioners, Department of Trade and Taxes, GNCT of Delhi, Vyapar Bhawan, I.P.Estate, Delhi-110002.
3. All Ward Incharges/Proper Officers, Department of Trade and Taxes, GNCT of Delhi, Vyapar Bhawan, I.P.Estate, Delhi-110002.
4. SSA(EDP), Department of Trade and Taxes, GNCT of Delhi, Vyapar Bhawan, I.P.Estate, Delhi for uploading on Department website.
5. The President, Sales Tax Bar Association(Regd.), 2<sup>nd</sup> Floor, Vyapar Bhawan, I.P. Estate, New Delhi-110002.
6. Guard File.



(Rita Kaushik)  
Assistant Commissioner(Policy)