

I. Due Dates for the issue of SCN and Order in terms of sections 73 and 74 of the CGST Act, 2017 for the FY 2018-19 to 2023-24:

Financial Year	Due Date for Filing Annual Return	Extended Due Date for filling Annual Return	Last date for issue of SCN u/s 73(2) from the extended due date	Last date for passing order u/s 73(10) from the extended due date	Last date for issue of SCN u/s 74(2) from the extended due date	Last date for passing order u/s 74(10) from the extended due date
2018-19	31.12.2019	31.12.2020	30.09.2023	31.12.2023	30.06.2025	31.12.2025
2019-20	31.12.2020	31.03.2021	31.12.2023	31.03.2024	30.09.2025	31.03.2026
2020-21	31.12.2021	28.02.2022	30.11.2024	28.02.2025	31.08.2026	28.02.2027
2021-22	31.12.2022	NA	30.09.2025	31.12.2025	30.06.2027	31.12.2027
2022-23	31.12.2023	NA	30.09.2026	31.12.2026	30.06.2028	31.12.2028
2023-24	31.12.2024	NA	30.09.2027	31.12.2027	30.06.2029	31.12.2029

Remarks:

- a) **FY 2018-2019** – Due date for filling AR extended by Not. no. 80/2020 CT dated 28.10.2020
- b) **FY 2019-2020** – Due date for filling AR extended by Not. no. 04/2021 CT dated 28.02.2021
- c) **FY 2020-2021** – Due date for filling AR extended by rule 80(1A) inserted with effect from 29.12.2021 by Not. no. 40/2021 CT dated 29.12.2021 [CGST (10th Amendment) Rules, 2021]

II. Due Dates for the issue of SCN and Order in terms of section 74A of the CGST Act, 2017 for the F. Y. 2024-25 to 2026-27 (Irrespective of the nature of cases i.e. whether non-evasion or evasion) :

Financial year	Due Date for filing Annual Return	Last date for issue of SCN u/s.74A(2)	Last date for passing Order u/s. 74A(7)
2024-25	31.12.2025	30.06.2029	Within 12 months from the date of issuance of the show cause notice specified in sub-section (2).
2025-26	31.12.2026	30.06.2030	Within 12 months from the date of issuance of the show cause notice specified in sub-section (2)
2026-27	31.12.2027	30.06.2031	Within 12 months from the date of issuance of the show cause notice specified in sub-section (2).

Remarks:

a) **For FY 2024-2025**, the time limit is computed in terms of newly inserted Section 74A of the CGST Act 2017.

b) **For F. Y. 2024-25** and the period thereafter, there is a common time limit for the issue of show cause notice irrespective of whether the case involves evasion or not. In terms of sub-section (2) of section 74A, a show cause notice shall be issued within **42 months** from the due date for furnishing of Annual Return for the financial year to which the demand relates.

c) For passing the Order on the show cause notice for the F. Y. 2024-25 and the period thereafter, sub-sections (7) of section 74A prescribes a time limit of **12 months** from the date of issuance of a show cause notice specified in sub-section (2).

This time limit is extendable by maximum 6 months by the competent authority in terms of proviso to sub-section (7) of section 74A.

Disclaimer:

a) The due dates for the issue of a show cause notice and an Order for the relevant financial year in terms of section 73 or section 74 or section 74A, as the case may be, of the CGST Act, 2017 has been determined without going into the question of validity of the relevant notification extending the due date for passing the adjudication Order for the financial year specified in the notification.

b) Similarly, the issue 'whether an extension of due date for furnishing the Annual Return for a financial year can extend a due date for issuing a show cause notice for the said financial year' has also been left for consideration while determining the above due dates.

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