



తెలంగాణ రాజ పత్రము
THE TELANGANA GAZETTE
PART-I EXTRAORDINARY
PUBLISHED BY AUTHORITY

No. 217-A] HYDERABAD, WEDNESDAY, SEPTEMBER 28, 2022.

NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT
(CT-II)

EXTENDING TIME LIMIT FOR SPECIFIED COMPLIANCES IN EXERCISE OF POWERS UNDER SECTION 168A OF THE ACT.

[G.O.Ms No.106 Revenue (CT-II) 28th September, 2022.]

In exercise of the powers conferred by section 168A of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No. 23 of 2017) (hereafter referred to as the said Act) and in partial modification of the notifications issued in G.O.Ms. No.136, Revenue (CT-II) Department, Dt: 27-11-2020 and G.O.Ms. No. 56, Revenue (CT-II) Department Dt: 19-07-2021 the Government, on the recommendations of the Council, hereby,-

- (i) 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, in respect of a tax period for the financial year 2017-18, up to the 30th day of September, 2023;
- (ii) excludes the period from the 1st day of March, 2020 to the 28th day of February, 2022 for computation of period of limitation under sub-section (10) of section 73 of the said Act for issuance of order under sub-section (9) of section 73 of the said Act, for recovery of erroneous refund;
- (iii) excludes the period from the 1st day of March, 2020 to the 28th day of February, 2022 for computation of period of limitation for filing refund application under section 54 or section 55 of the said Act.

This notification shall be deemed to have come into force with effect from 1st day of March, 2020.

SOMESH KUMAR,
Chief Secretary &
Special Chief Secretary to Government.