

Most GST proceedings to follow own timeline

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THE Central Board of Indirect Taxes and Customs (CBIC) has clarified that most of the proceedings and compliances under the GST law would continue to follow the timeline prescribed by the statute despite blanket extension (in fulfilment of legal actions) given by the Supreme Court due to the pandemic.

It has said in a circular issued late Tuesday night that the extension granted by Supreme Court order applies only to quasi-judicial and judicial matters relating to petitions, applications, suits, appeals and all other proceedings, and therefore, the extension is not applicable

CBIC issues fresh circular after SC's April 27 order

CBIC clarifies that the Supreme Court judgement may not cover even those GST proceedings which are of quasi-judicial nature, like issuance of show cause notice, granting time for replies and passing orders

to every action or proceeding under the GST Act.

The indirect tax regulator has said that proceedings like scrutiny of returns, issuance of summons, search, enquiry or investigations and even consequential arrest would continue to follow the timeline prescribed by the GST law or circulars issued by the department.

CBIC clarified that the Supreme Court judgement may not

cover even those GST proceedings which are of quasi-judicial nature, like issuance of show cause notice, granting time for replies and passing orders.

The circular made it clear that the tax authorities can continue to hear and dispose off proceedings like disposal of application for refund, application for revocation of cancellation of registration, adjudication proceedings of demand notices, etc, where they



are performing the functions as quasi-judicial authority. "Similarly, appeals which are filed and are pending, can continue to be heard and disposed off and the same will be governed by those extensions of time granted by the statutes or notifications, if any," says the circular.

However, wherever any appeal is required to be filed before joint or additional commissioner, commissioner, appellate authority for advance ruling, tribunal and various courts against any quasi-judicial order or where a proceeding for revision or rectification of any order is required, the time line would stand extended as per the Supreme Court's order.