



Time limits for passing orders / issuing SCNs, under Section 73 & 74

Year	Due Date for Annual Return	Section 73		Section 74		Remarks
		Time limit to pass order	Time Limit to issue SCN	Time limit to pass order	Time Limit to issue SCN	
2017-18	31.12.2018	31.12.2021	30.09.2021	31.12.2023	30.06.2023	Original time limit based on due date for filing Annual return, as per Sec. 44
	05.02.2020 (for certain States)	05.02.2023	05.11.2022	05.02.2025	05.08.2024	Due date for filing Annual returns for 2017-18 extended vide Notification 6/2020 C T Dt. 03.02.2020
	07.02.2020 (for certain States)	07.02.2023	07.11.2022	07.02.2025	07.08.2024	
		30.09.2023	30.06.2023			Time limits under Sec. 73 extended vide Notification 13/2022 C T Dt. 05.07.2022
		31.12.2023	30.09.2023			Time limits under Sec. 73 extended vide Notification 9/2023 C T Dt. 31.03.2023
2018-19	31.12.2019	31.12.2022	30.09.2022	31.12.2024	30.06.2024	Original time limit based on due date for filing Annual return, as per Sec. 44
	30.06.2020	30.06.2023	31.03.2023	30.06.2025	31.12.2024	Due date for filing Annual returns for 2017-18 extended vide Notification 15/2020 C T Dt. 23.04.2020
	30.09.2020	30.09.2023	30.06.2023	30.09.2025	31.03.2025	Due date for filing Annual returns for 2018-19 extended vide Notification 41/2020 C T Dt. 05.05.2020
	31.10.2020	31.03.2024	31.12.2023	31.10.2025	30.04.2025	Time limits under Sec. 73 extended vide Notification 9/2023 C T Dt. 31.03.2023. Due date for annual return for 2018-19 extended upto 31.10.2020 vide Notification 69/2020 C T Dt. 30.09.2020
	31.12.2020	30.04.2024	31.01.2024	31.12.2025	30.06.2025	Time limits under Sec. 73 extended vide Notification 56/2023 C T Dt. 28.12.2023. Due date for annual return for 2018-19 extended upto 31.12.2020 vide Notification 80/2020 C T Dt. 20.10.2020
2019-20	31.12.2020	31.12.2023	30.09.2023	31.12.2025	30.06.2025	Original time limit based on due date for filing Annual return, as per Sec. 44
	28.02.2021	28.02.2024	30.11.2023	28.02.2026	31.08.2025	Due date for filing Annual return for 2019-20 extended vide Notificatin 95/2020 C T Dt. 30.12.2020
	31.03.2021	31.03.2024	31.12.2023	31.03.2026	30.09.2025	Due date for filing Annual return for 2019-20 extended vide Notificatin 4/2021 C T Dt. 28.02.2021
		30.06.2024	31.03.2024			Time limits under Sec. 73 extended vide Notification 9/2023 C T Dt. 31.03.2023
		31.08.2024	31.05.2024			Extended vide Noti 56/2023 C.T. Dt. 28.12.23
2020-21	31.12.2021	31.12.2024	30.09.2024	31.12.2026	30.06.2026	Original time limit based on due date for filing Annual return, as per Rule 80
	28.02.2022	28.02.2025	30.11.2024	28.02.2027	31.08.2026	As per sub-rule (1A) of Rule 80, vide Notification 40/2021 C T Dt. 29.12.2021
2021-22	31.12.2022	31.12.2025	30.09.2025	31.12.2027	30.06.2027	Original time limit based on due date for filing Annual return, as per Rule 80
2022-23	31.12.2023	31.12.2026	30.09.2026	31.12.2028	30.06.2028	Original time limit based on due date for filing Annual return, as per Rule 80

Note : The highlighted dates are due dates as in force on 01.01.2024.