

HC: Limitation Extension Without GST Council's Nod Held Ultra Vires

CA Prakash Chandra Jain

P.O. Brajrajnagar

Odisha- 768216

Cell: 94375-41690 / 70087-12242

Email: prakashchjain@yahoo.co.in



REFER THE DECISION OF THE HON'BLE GAUHATI HIGH COURT IN THE CASE OF

Mahabir Tiwari V/s Union of India, decided on 2-6-2025

Facts of the Case:

In Mahabir Tiwari v. Union of India, the Gauhati High Court examined the validity of Notification No. 56/2023-Central Tax dated 28.12.2023, issued under Section 168A of the CGST Act, which extended the time limit for issuing orders under Section 73(10) for FY 2018–19 and 2019–20. The petitioner challenged the notification on the ground that it lacked the mandatory recommendation of the GST Council.

Hon'ble High Court Judgement:

The Court held that the power under Section 168A to extend time limits during force majeure situations can only be exercised on the recommendation of the GST Council. Since the impugned notification was issued without such recommendation, it was declared ultra vires and invalid. Accordingly, the extended limitation period under Section 73(10) could not be enforced for the relevant years based on this notification.