GST SCN and Order Time Limit

Financial Year	GSTR-9 Due Date	Section 73 SCN	Section 73 Order	Section 74 SCN	Section 74 Order	Section 74A SCN	Section 74A Order	Retention of Accounts
2017-18	05-Feb-2020	30-Sep-2023	31-Dec-2023	05-Aug-2024	05-Feb-2025	-	-	05-Feb-2026
2018-19	31-Dec-2020	31-Jan-2024	30-Apr-2024	30-Jun-2025	31-Dec-2025	-	-	31-Dec-2026
2019-20	31-Mar-2021	31-May-2024	31-Aug-2024	30-Sep-2025	31-Mar-2026	-	-	31-Mar-2027
2020-21	28-Feb-2022	30-Nov-2024	28-Feb-2025	31-Aug-2026	28-Feb-2027	-	-	28-Feb-2028
2021-22	31-Dec-2022	30-Sep-2025	31-Dec-2025	30-Jun-2027	31-Dec-2027	-	-	31-Dec-2028
2022-23	31-Dec-2023	30-Sep-2026	31-Dec-2026	30-Jun-2028	31-Dec-2028	-	-	31-Dec-2029
2023-24	31-Dec-2024	30-Sep-2027	31-Dec-2027	30-Jun-2029	31-Dec-2029	-	-	31-Dec-2030
2024-25	31-Dec-2025	Not Applicable	Not Applicable	Not Applicable	Not Applicable	30-Jun-2029	30-Jun-2030 + 6M	31-Dec-2031
2025-26	31-Dec-2026	Not Applicable	Not Applicable	Not Applicable	Not Applicable	30-Jun-2030	30-Jun-2031 + 6M	31-Dec-2032
2026-27	31-Dec-2027	Not Applicable	Not Applicable	Not Applicable	Not Applicable	30-Jun-2031	30-Jun-2032 + 6M	31-Dec-2033

Note:

- In case tax has been collected but not paid, no time limit u/s 76.
- In case of erroneous refund, date of 3 / 5 years / 42 months to be counted from date of refund order.
- When any notice or order stayed by Court or Tribunal, such period will be excluded.

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