

## **Time for issuance of SCN also stands extended if the time period for issuance of order is extended: HC**

**Facts of case : Pappachan Chakkiath v. Assistant Commissioner, CTO North Paravur - [2023] (Kerala)**

The petitioner challenged the order passed by GST department under Section 73 and contended that time-limit for issuance of adjudication order had been extended for financial year 2017-18 but time-limit for extension of show cause notice had not been extended. It filed writ petition and argued that unless show cause notice is issued within time specified in sub-section (2) of Section 73 of CGST Act, the entire proceedings have to be declared as one without jurisdiction.

### **Decision of the case:**

The Honorable High Court noted that the liability imposed by the impugned order on petitioner was in respect of financial year 2017- 2018. As per Section 73(2) and Section 73(10), show cause notice is required to be issued at least three months prior to the time specified for issuance of order. However, the time period for issuance of order has been extended and therefore, the time limit for issuance of show cause notice also stands extended with reference to such date. Since, the due date for issuing order for 2017-2018 has been extended till 30-9-2023, the same would apply for computation of time limit for issuance of show cause notice. Thus, the impugned order could not be said to be issued without jurisdiction and writ petition was dismissed.