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Dated: 23/04/2022

**Circular No. 8/2022**

Subject:- Clarification regarding extension of limitation under GST Law in terms of Hon'ble Supreme Court's Order.

Reference: 1. Order in Miscellaneous Application No. 21 of 2022 in  
Miscellaneous Application No. 665 of 2021 in Suo Motu Writ Petition (C)  
No. 3 of 2020 of the Hon'ble Supreme Court.

2. Circular No. 157/13/2021-GST dated 20.07.2021 issued by the CBIC

The Central Government and the State Government has issued notifications under Section 168A of the Central Goods and Services Tax Act, 2017 and Kerala State Goods and Services Tax Act, 2017 respectively, wherein the time limit for completion of various actions, by any authority or by any person, under the said Acts, which falls during the specified period, has been extended up to a specific date, subject to some exceptions as specified in the said notifications. In this context, various representations have been received seeking clarification regarding the cognizance for extension of limitation in terms of Hon'ble Supreme Court Order in Miscellaneous Application No. 21/2022 in Miscellaneous Application No. 665/2021 in SMW(C) No. 3/2020 under the GST law.

2 The GST Policy Wing of the Central Board of Indirect Taxes and Customs (CBIC) had already issued a clarification on the subject matter vide circular referred above. The said CGST circular was issued after deliberating the matter in the 43rd GST Council. Also, the said circular was issued in accordance with the legal opinion received. Hence the corresponding SGST circular on the same subject shall be in harmony with the aforementioned CGST Circular.

3. The representations have been examined in the light of the above said CGST circular and to ensure uniformity in the implementation of the provisions of law across the field formations, the Commissioner of State Tax, in exercise of the powers conferred by section 168 of the Kerala State Goods and Services Tax Act, 2017 hereby clarifies the issues detailed hereunder:

**(a) Proceedings that need to be initiated or compliances that need to be done by the taxpayers:-**These actions would continue to be governed only by the statutory mechanism and time limit provided/ extensions granted under the statute itself. The order of the Hon'ble Supreme Court referred above would not apply to the said proceedings/ compliances on part of the taxpayers.

**(b) Quasi-Judicial proceedings by tax authorities:-** The tax authorities can continue to hear and dispose off proceedings where they are performing the functions as quasi-judicial authority. This may inter alia include disposal of application for refund, application for revocation of cancellation of registration, adjudication proceedings of demand notices, etc.

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.

**(c) Appeals by taxpayers/ tax authorities against any quasi- judicial order:-** Wherever any appeal is required to be filed before Joint/ Additional Commissioner (Appeals), Commissioner (Appeals), 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 to be undertaken, the timeline for the same would stand extended as per the Hon'ble Supreme Court's order referred above.

4. In other words, the extension of timelines granted by Hon'ble Supreme Court vide its Order referred above is applicable in respect of any appeal which is required to be filed before the Joint Commissioner (Appeals), Appellate Authority for Advance Ruling, Tribunal and various courts against any quasi-judicial order or where proceeding for revision or rectification of any order is required to be undertaken, and is not applicable to any other proceedings under GST Laws.

5. In the above circumstances, it is also clarified that the extension of timelines granted by Hon'ble Supreme Court vide its Order referred above is not applicable for filing of application for revocation of cancellation of registration under Section 30 of the Kerala State GST Act, 2017 read with Rule 23 of the Kerala GST Rules, 2017. Such applications shall be filed within the time limit specified in the statutes or by those extensions of time granted by notifications, if any. Further, those who could not file an application for revocation of cancellation of registration within the time limit specified in the statute or by those extensions of time granted by notifications, if any, may prefer an appeal under section 107 of the Kerala State GST Act, 2017 before the Joint Commissioner of State Tax (Appeals) against the order for cancellation of registration. The appeal shall be filed within the time limit specified under the statute or within the extension of timelines granted by Hon'ble Supreme Court, as the case may be.

**Sd/-**

**Commissioner of State Tax**

**To**

**All concerned**