

GST UPDATE NO. 20

Extension of time limit for assessment / re-assessment proceedings under *U.P. VAT Act, 2008*



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Overview

The State Government of Uttar Pradesh came to opinion that due to extraordinary circumstances prevalent in Assessment Year 2019-20, it will be difficult to complete assessment or re-assessment in respect of the cases within the time limit provided under Section 29 of the *Uttar Pradesh Value Added Tax Act, 2008* [**'the Act'**].

Acting upon the opinion, the State Government *vide* two Notifications, in the exercise of the power under Section 29(11) of the Act extended the time limit for completing assessment or re-assessment in respect of cases for which limitation for passing assessment or re-assessment order had expired on March 31, 2020.



Notification No. 403/XI-2-9(18) / 2012-U.P.Act-5-2008-Order-(98)-2020, dated March 27, 2020

- In exercise of the power under Section 29(11) of the Act, the Notification dated March 27, 2020 extended the time limit for passing of assessment orders up to June 30, 2020.
- It is pertinent to note that the class of cases for which the limitation period was extended vide this Notification were 'the cases of the AY 2016-2017 for which limitation for passing assessment or re-assessment order expires on March 31, 2020'.
- The Notification left out various other cases in which limitation period to pass assessment order was expiring on March 31, 2020 though such cases were not pertaining to AY 2016-17.

Notification No. 469/XI-2-20-9(46) / 20-U.P.Act-5-2008-Order-(120)-2020, dated May 13, 2020

- The above notification has been deemed to have come into force w.e.f. March 27, 2020, in supersession of earlier Notification dated March 27, 2020.
- Time-limit for all categories of assessments or re-assessments, whose last date expired on March 31, 2020 in terms of Section 29, has been extended to October 31, 2020 in exercise of powers under Section 29(11) of the Act.



Implications and comments

- This notification is aimed at curing the defect in earlier notification, whose applicability was limited to AY 2016-17.
- However, the extension of time-limit, after its expiry, by way of this notification is subject to dispute as it seeks to revive the assessments / re-assessments already time-barred.
- The supersession of the earlier notification may also put in jeopardy, the earlier extension of time-limit for AY 2016-17.

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