

**Gujarat High Court to examine the validity of Notification extending period for proceedings initiated by the Revenue Department**

The Hon'ble Gujarat High Court heard the case of ***SRSS Agro Pvt. Ltd. v. Union of India [R/Special Civil Application No. 19720 of 2023]*** on November 10, 2023.

M/s. SRSS Agro Pvt. Ltd. ("**the Petitioner**") filed a writ petition contending that, *Notification No. 09/2023- Central Tax dated March 31, 2023*, wherein the time limit specified under Section 73 of the Central Goods and Services Tax Act, 2017 ("**the CGST Act**") has been extended is unjustified as the extension of time limit can be made under special circumstances only. Also, once the period has been extended vide *Notification No. 13/2022-Central Tax dated July 5, 2022*, no subsequent extension can be made.

The Court directed that the Petitioner shall be granted time if the Petitioner asks time for filing reply to the Show Cause Notice.

The Court issued a Notice to the Respondent which is returnable on November 30, 2023. Further, the next date granted by the Court in the aforementioned matter is January 12, 2024.

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