

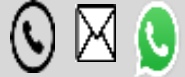


Lawgics

By Nidhi, Advocate



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Section 36 of CGST Act, 2017

36. Period of retention of accounts.

Every registered person required to keep and maintain books of account or other records in accordance with the provisions of sub-section (1) of section 35 shall retain them until the expiry of seventy-two months from the due date of furnishing of annual return for the year pertaining to such accounts and records:

Provided that a registered person, who is a party to an appeal or revision or any other proceedings before any Appellate Authority or Revisional Authority or Appellate Tribunal or court, whether filed by him or by the Commissioner, or is under investigation for an offence under Chapter XIX, shall retain the books of account and other records pertaining to the subject matter of such appeal or revision or proceedings or investigation for a period of one year after final disposal of such appeal or revision or proceedings or investigation, or for the period specified above, whichever is later.

Our Interpretation

Section 36	<p><u>Period of Retention of Books of Accounts and Records</u></p> <ul style="list-style-type: none">❖ Generally, retention of books of accounts and records is to be done for a period of 72 months from the due date of furnishing of annual return for such financial year.❖ But it has been provided that in case of any appeal, or any other proceedings before any Appellate Authority or Revisional Authority or Appellate Tribunal or court, whether filed by him or by the Commissioner, then such accounts and records pertaining to such proceeding shall be retained for a further period of 1 year from the final disposal of such proceeding or 72 months, whichever is later.❖ Similarly, when the registered person is under investigation for an offence under Chapter XIX, then also such accounts and records pertaining to such investigation shall be retained for a further period of 1 year from the final disposal of such investigation or 72 months, whichever is later.
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