



# Lawgics

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## Section 168A of CGST Act, 2017

### 168A. Power of Government to extend time limit in special circumstances

(1) Notwithstanding anything contained in this Act, the Government may, on the recommendations of the Council, by notification, extend the time limit specified in, or prescribed or notified under, this Act in respect of actions which cannot be completed or complied with due to force majeure.

(2) The power to issue notification under sub-section (1) shall include the power to give retrospective effect to such notification from a date not earlier than the date of commencement of this Act.

Explanation.- For the purposes of this section, the expression — “force majeure” means a case of war, epidemic, flood, drought, fire, cyclone, earthquake or any other calamity caused by nature or otherwise affecting the implementation of any of the provisions of this Act.

## Our Interpretation

Section 168A	<p>This Section empowers the Government to extend the time limit in respect of actions which cannot be completed or complied with, due to war, epidemic, flood, drought, fire, cyclone, earthquake or any other calamity caused by nature or otherwise affecting the implementation of any of the provisions of this Act.</p> <p>Such power can be exercised by issuance of the notification by the Government on the recommendations of the GST Council and the power to issue notification shall include the power to give retrospective effect to such notification.</p> <p>The Government has issued various notifications under Section 168A wherein the time limit for completion of various actions, by any authority or by any person, under the CGST Act, which falls during the specified period, has been extended up to a specific date, subject to some exceptions as specified in the said notifications, <b>during COVID-19 times</b>. Notification No. 14/2021- Central Tax dated 01.05.2021 &amp; Notification No. 13/2022-Central Tax dated 05.07.2022 were issued in this regard.</p>
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