**FAQs on Goods & Services Tax**

**13. Assessment and Audit**

**Q 11. What is the time limit for passing order u/s 46 and 47?**

Ans. The time limit for passing an assessment order under section 46 or 47 is three or five years from the due date for filing the annual return.

**Q 12. What is the legal recourse available in respect of a person who is liable to pay tax but has failed to obtain registration?**

Ans. Section 47 of MGL provides that in such a case, the proper officer can assess the tax liability and pass an order to his best judgment for the relevant tax periods. However, such an order must be passed within a period of five years from the due date of filing of the annual return for the financial year to which non-payment of tax relates.

Source:http://cbec.gov.in/resources//htdocscbec/deptt\_offcr/faqongst.pdf;jsessionid=825C7C194F0FC0652FFE5A809FE81F69

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