

GST

GST Amnesty Scheme 2023

On the recommendations of the 49th GST council meeting, the department has issued a notification for the GST Amnesty Scheme 2023 (1st April, 2023 to 30th June, 2023).

GST late fee waiver for delay in filing Form GSTR-4 during July 2017 to March 2022

The CBIC vide Notification No. 02/2023–Central Tax dated March 31, 2023 has issued amendments in its earlier Notification No. 73/2017 – Central Tax dated December 29, 2017 (“Notification No. 73”), which waived the late fee payable for failure to furnish the return in Form GSTR-4 by the due date.

GST Return	FY	Type of Return	Existing Late Fees		Reduced Late Fees		Conditions
			Fees	Limit	Fees	Limit	
GSTR-4 Composition Dealers	2017-18 to 2021-22	NIL Return	Rs. 50 Per Day	Rs. 500	No	No	File GSTR-4 between 01.04.2023 to 30.06.2023

Amnesty towards late fee for non-filing of Annual Return (GSTR 9/ 9C) for the FY 2017-18 to 2021-22 and FY 2022-23 & onwards

The CBIC vide Notification No. 07/2023 – Central Tax dated March 31, 2023 has reduced the amount of late fees for filing the return under section 44 of the CGST Act viz. Annual Return, which may include the self-certified reconciliation statement (GSTR 9 & GSTR 9C), for the financial year 2022-23



GST Return	FY	Turnover	Existing Late Fees		Reduced Late Fees		Conditions
			Fees	Limit	Fees	Limit	File GSTR9 between 01.04.2023 to 30.06.2023
GSTR-9 Annual Return	2017-18 to 2021-22	Any	Rs. 200 Per Day	0.5% of T.O.	Rs. 200 Per Day	20,000	-
	2022-23 Onwards	Up to 5Cr			Rs. 50 Per Day	0.04% of T.O.	
		<5Cr to 20Cr			Rs. 100 Per Day	0.04 of T.O.	
		> 20Cr			Rs. 200 Per Day	0.5% of T.O.	

Amnesty Scheme for filing application for revocation of cancellation of registration till June 30, 2023

The CBIC vide Notification No. 03/2023 – Central Tax dated March 31, 2023 has notified the amnesty scheme in line with recommendations of the 49th GST Council Meeting held on February 18, 2023. The registered person, whose registration has been cancelled under clause (b) or clause (c) of Section 29(2) of the CGST Act, on or before December 31, 2022 and who has failed to apply for revocation of cancellation of such registration within the time period specified in Section 30 of the CGST Act, shall follow the following special procedure w.r.t. revocation of cancellation of such registration:

The registered person may apply for revocation of cancellation of such registration upto June 30, 2023;

- The application shall be filed only after furnishing the returns due upto the effective date of cancellation of registration and after payment of any amount due as tax, in terms of such returns, along with any amount payable towards interest, penalty and late fee;
- No further extension of time period for filing application for revocation of cancellation of registration shall be available in such cases.



- Further, a person whose appeal against the order of cancellation of registration or the order rejecting application for revocation of cancellation of registration has been rejected on the ground of failure to adhere to the time limit specified in Section 30 of the CGST Act, can also avail the benefits of this Amnesty Scheme.

Amnesty for filing final return (GSTR 10) from July, 2017 to March, 2022

The CBIC has issued a notification giving effect to recommendations made by the GST Council vide Notification No. 8/2023-Central Tax dated March 31, 2023, whereby there is a waiver of late fee as prescribed in section 47 of the CGST Act, which is in excess of Rs. 1,000/- (CGST - Rs. 500 + SGST- Rs. 500) for the registered persons who fail to furnish the final return in FORM GSTR-10 by the due date but furnish the said return between the period from April 01, 2023 to June 30, 2023. Hence, this Amnesty scheme for Final Return in FORM GSTR-10 has been provided if the said return is furnished in the period starting from April 01, 2023 to June 30, 2023 with a maximum payment of late fees of Rs 1,000/- (Rs 500 CGST + 500 SGST) only.

GST Return	FY	Existing Late Fees		Reduced Late Fees		Conditions
		Fees	Limit	Fees	Limit	
GSTR-10 Final Return	2017-18 to 2021-22	Rs. 200 Per Day	Rs. 10,000	Rs. 200 Per Day	Rs. 1,000	File GSTR-10 between 01.04.2023 to 30.06.2023

Time limit extended for issuance of SCN and passing of order in non-fraud cases for FY 2017 to 2020

The CBIC vide Notification No. 09/2023–Central Tax dated March 31, 2023 has extended the time limit specified under Section 73(10) of the CGST Act for issuance of order under Section 73(9) of the CGST Act, for recovery of tax not paid or short paid or of input tax credit wrongly availed or utilized for any reason, other than the reason of fraud or any wilful-misstatement or suppression of facts to evade tax, in respect of a tax period for FY 2017-18, 2018-19 and 2019-20.



FY	Existing Due Date	Extended Due Date	Last Date for Issuance of SCN u/s 73
2017-18	30.09.2023	31.12.2023	30.09.2023
2018-19	30.12.2023	31.03.2024	31.12.2023
2019-20	30.03.2024	30.06.2024	31.03.2024

Special procedure for assessment of non-filers

The CBIC vide Notification No. 06/2023 – Central Tax dated March 31, 2023 in order to align with the recommendations made by the GST Council, has notified that the taxpayers who have failed to furnish a valid return within 30 days from service of assessment order on or before 28.02.2023, assessment shall be withdrawn if returns are furnished on or before 30.06.2023 along with payment of interest u/s 50 and late fees u/s 47.

Source: CBIC GST notification



Contact Details

3rd Floor, MJ Tower,

55, Rajpur Road,

Dehradun - 248001

T: +91.135.2743283, +91.135.2747084

E: info@vkalra.com

W: vkalra.com

Follow us on



Become a VKC Insight subscriber by mailing us at kmt@vkalra.com

© 2023 Verendra Kalra & Co. All rights reserved.

This publication contains information in summary form and is therefore intended for general guidance only. It is not a substitute for detailed research or the exercise of professional judgment. Neither VKC nor any member can accept any responsibility for loss occasioned to any person acting or refraining from actions as a result of any material in this publication. On any specific matter, reference should be made to the appropriate advisor.