

Introduction

- The CBIC has issued eight notifications on March 31, 2023 to give effect to various recommendations made by the GST Council in its 49th meeting held on February 18, 2023.
- The notifications are primarily aimed at providing amnesty schemes for regularizing various compliances.
- Limitation for passing orders u/s 73 has also been extended.

Amnesty to annual return non-filers (GSTR 9/9C)

To provide relief to large number of taxpayers, GST Council has recommended to provide an amnesty scheme in case of pending Annual Returns i.e. GSTR-9 and GSTR-9C with reduced late fee.

Aggregated Turnover	Amount
Up to 5 Crore	Rs. 50 per day (i.e. 25 per act) Maximum is 0.04% of turnover (i.e. 0.02 per act)
More than 5 Crore to 20 Crore	Rs. 100 per day (i.e. 50 per act) Maximum is 0.04% of turnover (i.e. 0.02 per act)
More than 20 Crore (No Change)	Rs. 200 per day (i.e. 100 per act) Maximum is 0.04% of turnover (i.e. 0.02 per act)

Amnesty to final return (GSTR-10) non-filers

Applicable to	: Registered persons who failed to furnish the final return (GSTR-10).
Relevant provision of the Act / Rules	: <ul style="list-style-type: none"> ➤ Sec. 45 of CGST Act states that every registered person who is required to file return in Form GSTR-3B and whose registration is cancelled, must furnish a final return in Form GSTR-10 within 3 months of the date of cancellation or the date of cancellation order, whichever is later. ➤ Sec. 47 of CGST Act provides for a late fee of Rs. 100 / day for delay in filing such final return subject to maximum of Rs. 5,000. Similar provisions exist in the SGST Act taking the total late fee to Rs 200/day subject to max of Rs.10,000.
Scope of amnesty	: Total amount of late fee payable shall be restricted to Rs. 500 under CGST Act. A similar notification is expected under the SGST Act, making the total maximum late fee payable to Rs. 1,000.
Conditions for availing amnesty	: Furnish the pending final return between April 01, 2023 to June 30, 2023.

Amnesty to GSTR-4 non-filers

Taxpayers who failed to furnish their return in **FORM GSTR-4** for quarters from July 2017 to March 2019 or for the financial year 2019-2020 to 2021-2022 by due date (**but furnish the said return between April 01, 2023 to June 30, 2023**), their late fees payable shall be waived to the extent of amount above Rs. 500 (Rs. 250 as per act) and fully waived for those whose return to furnish is NIL.

It is applicable to Composition taxpayers who have not filed their annual return in FORM GSTR-4 for F.Y. 2017-18, 2018-19, 2019-20, 2020-21 & 2021-22 till date.

Amnesty in the form of one-time extension in time limit for filing application for revocation of cancellation of registration

Applicable to : Registered person, whose registration has been cancelled on or before Dec 31, 2022 for non-filing of returns and who has failed to apply for revocation of cancellation within 30 days from the date of service of cancellation order.

Conditions for availing one time extension :

- Furnish all pending returns up to the effective date of cancellation of registration by making payment of taxes due as per such returns, along with applicable interest and late fee.
- Thereafter, apply for revocation of cancellation of registration on or before June 30, 2023.
- No further extension of time period for filing application for revocation of cancellation shall be available.

Note : The benefit of this extension can also be claimed by those whose appeal against the order of cancellation of registration or appeal against the order rejecting application for revocation has been rejected on the ground of failure to adhere to the time limit specified u/s 30(1) of CGST Act.

Amnesty scheme for deemed withdrawal of best judgement assessment orders issued u/s 62

Applicable to	: Registered persons who failed to furnish a valid return within a period of 30 days from the service of best judgement assessment (BJA) order u/s 62(1) of CGST Act issued on or before February 28, 2023.
Relevant provision of the Act / Rules	: Sec. 62(1) of the CGST Act provides for assessing the liability of non-filers of return based on best judgement of the tax authority. Sec. 62(2) provides that where a valid return is furnished within 30 days of the service of the BJA order, the said order shall be deemed to be withdrawn.
Scope of amnesty	: This notification seeks to provide relief to the registered persons who could not avail the benefit of sec. 62(2) by providing that the BJA order shall be deemed to be withdrawn if the registered person adheres to the conditions hereunder.
Conditions for availing amnesty	: Furnish the pending return on or before June 30, 2023 along with applicable interest and late fee.
Note	: Amnesty scheme is applicable whether or not an appeal had been filed against the BJA order and whether or not appeal filed, if any, has been decided.

Extension of limitation for passing orders u/s 73

- Time limit for passing orders u/s 73 for recovery of tax not paid / short paid / ITC wrongly availed or utilised relating to F.Y. 2017-18 to F.Y. 2019-20 has been extended as under:

Financial Year	Extended date
2017-18	December 31, 2023
2018-19	March 31, 2024
2019-20	June 30, 2024

- This will allow more time for departmental authorities to issue notices since sec. 73(2) requires issuance of notice by the proper officer at least 3 months prior to the time limit for passing order.