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GST Amnesty Scheme 2024

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New GST amnesty scheme notified: Waiver of interest and penalty on GST tax demand for eligible taxpayers to be effective from November 1, 2024

GST Council meet on June 22 may take up amnesty scheme, exemptions for shipping, airlines & Budget

New GST amnesty scheme: FAQ on interest, penalty waiver released

New GST amnesty scheme from Nov 1: Who gets interest and penalty waiver

The waiver applies to outstanding GST demands for tax periods between July 1, 2017, and March 31, 2020. To qualify, businesses must pay the tax due and submit their waiver applications through the GST portal.

Section 128A of CGST ACT 2017

53rd meeting of GST Council

- S 128A inserted through S. 146 of FA 2024
- w.e.f. 1.11.2024

Waiver of interest and penalty

Demands under Section 73

Periods Covered

- FY 2017-18,
  FY 2018-19,
  FY 2019-20

54th GST Council Meeting Recommendation



w.e.f. 1/11/2024 - Notfn 20/2024 dt. 8.10.2024

Procedure provided under Rule -164 of CGST Rules



Notfn 21/2024 dt 8.10.2024



Full payment of the tax by 31.3.2025

S 128 A (1)(a)/ (b) / (c)

01

S 128 A (1)(a) - Notice issued but no order passed

- Form GST SPL –01

02

S 128 A(1) (b) - Order is issued but no appellate / revision order is issued u/s 107 or 108

- Form GST SPL –02

03

S 128 A (1) (c)- appellate order issued but no tribunal order

- SPL 02

Guidelines - circular 238/32/2024 dt 15.10.2024



Filing application

Notice or Statement s 73(1) , 73 (3)

But no order under s 73(9)



Order u/s 73 (9)

But no appellate order u/s 107 (11) or 108 (1)



Order u/s 107 (11) or S 108 (1)

But no order of appellate tribunal

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Notice originally issued u/s 74

- Order passed / required to be passed
  U/s 73 as per provisions of Sec-75(2)

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Application Under S128A



Appellate authority directs to determine the tax under 73 for demand issued u/ s 74 ,



6 months from the date of determination of tax under S 73

By proper officer

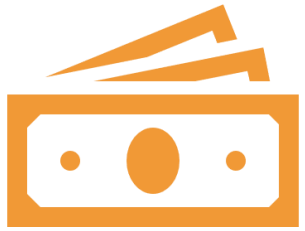


Scheme not applicable to erroneous refunds (128A (2))



Appeal or WP pending needs to be withdrawn (128 A (3))

Forms SPL 01 and 02

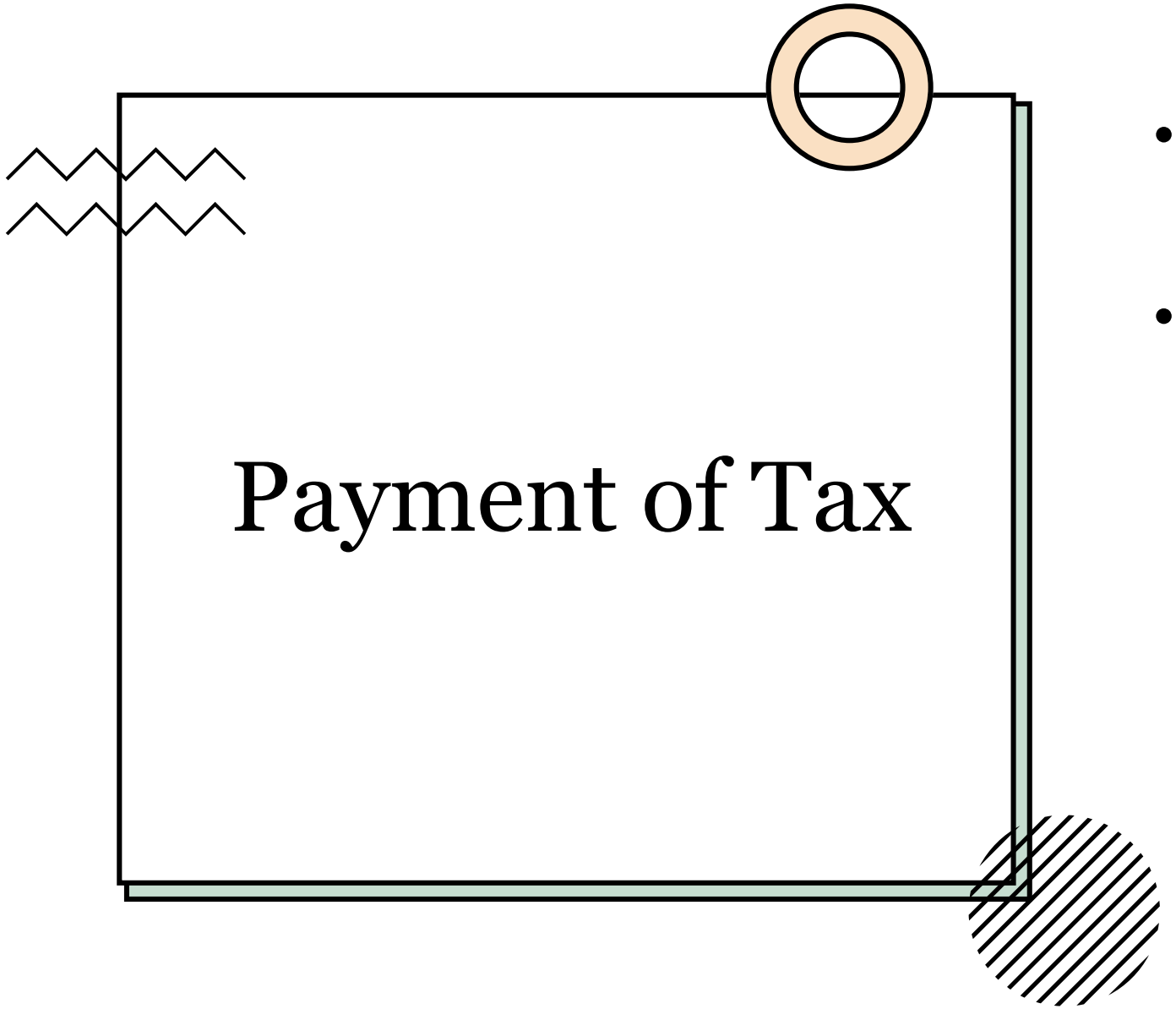




Within three months from 31.3.2025

Appeal is filed or Writ Petition is filed

- TP to withdraw appeal or WP
  - Before filing SPL 01 or 02
    - Enclose the order of withdrawl
    - If withdrawl order not received
      - Enclose copy of application for withdrawl
      - Upload final order within one month of receipt of such order



Payment of Tax

- 128 A (1) (a) - DRC 03
- 128 A (1) (b) (c)- payment in debit entry in ELR (electronic liability register)
  - Circular 224/18/2024- GST dt11.7.2024
  - If already paid in DRC03 – procedure R 142(2B) applies

Reduced Demands due to S.16(5) &(6)

The ITC denied earlier but available now, no application for rectification need to be filed

The deducted amount should be only denied ITC on account of 16 (4)

Processing Application

01

Proper officer u/s 73 is proper officer for FORM GST SPL01

02

Proper officer u/s 79 is proper officer for FORM GST SPL02

03

If need to be rejected ,

- Notice within three months SPL 03
- Reply of TP – SPL 04
- PH opportunity

Orders u/s 128 A – SPL-05 & 07

GST SPL 05 – Accept the Application

SPL 07 – reject the Application

Time limit - R 164 (13)	If not issued within time limit • **SPL01, SPL02 are deemed to be accepted – SPL 05 gets generated in the portal**

After Acceptance of application

- SPL 01 Accepted
  - No DRC 07 need to be issued
- SPL 02 accepted
  - Part II of ELR stands modified

Appeals on orders of SPL05 and 07

No appeal on SPL05 u/s 107

Appeal on SPL07 – S 107

APL 01

No pre deposit , normally.

But amount paid is less than required pre-deposit , remaining amount shall be paid as pre-deposited

Appeal only on waiver of interest and penalty and not on merits

If Appeal allowed,

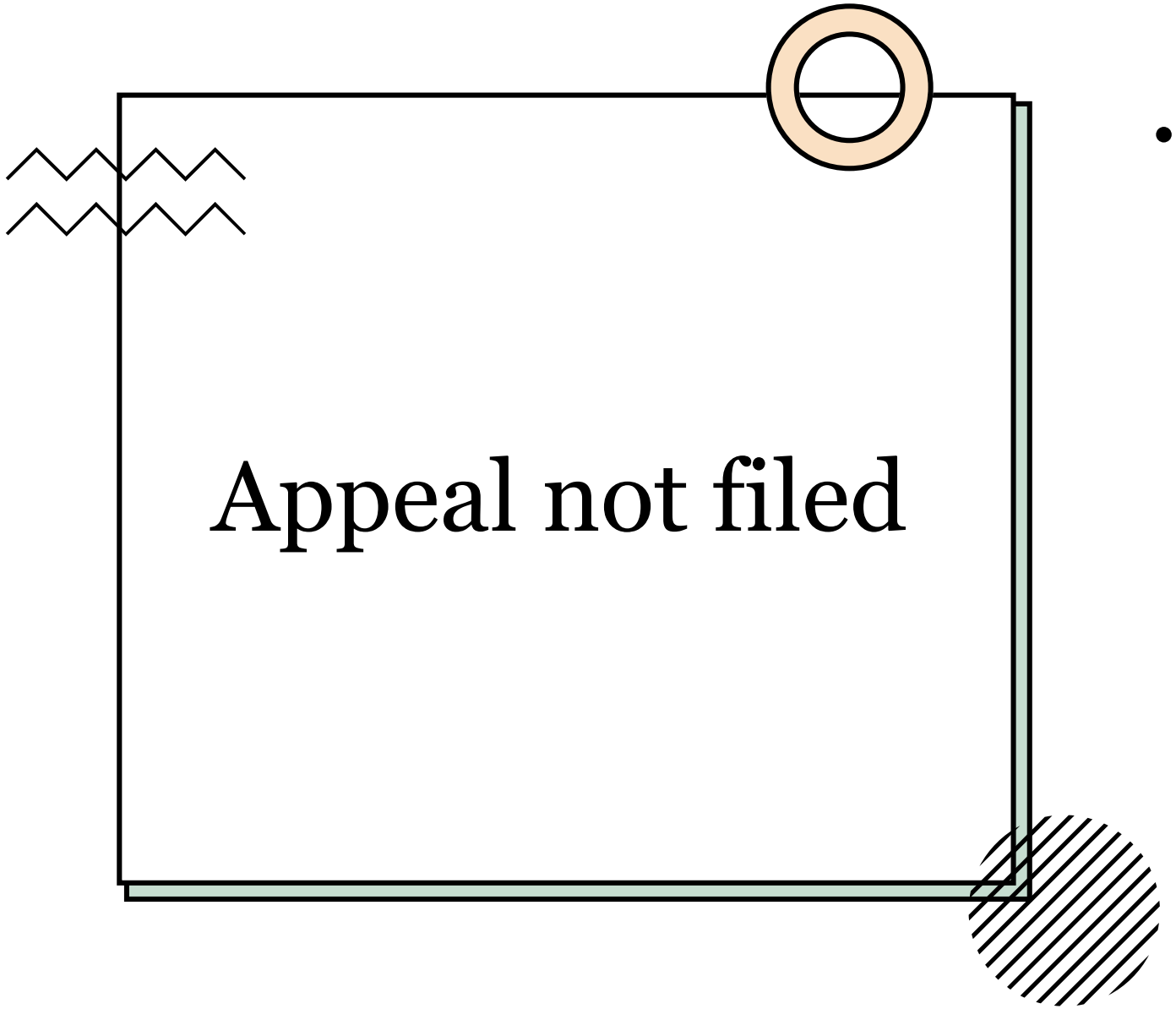
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Appellate authority shall pass SPL 06

If SPL02 rejected u/ SPL 07 , the same is upheld in APL 04 by appellate authority

If appellate authority sets aside SPL07 and issues SPL06 granting the benefit , then no appeal shall lie on order in SPL06.





- In time limit u/s107(1)
  - ORIGINAL APPEAL GETS RESTORED

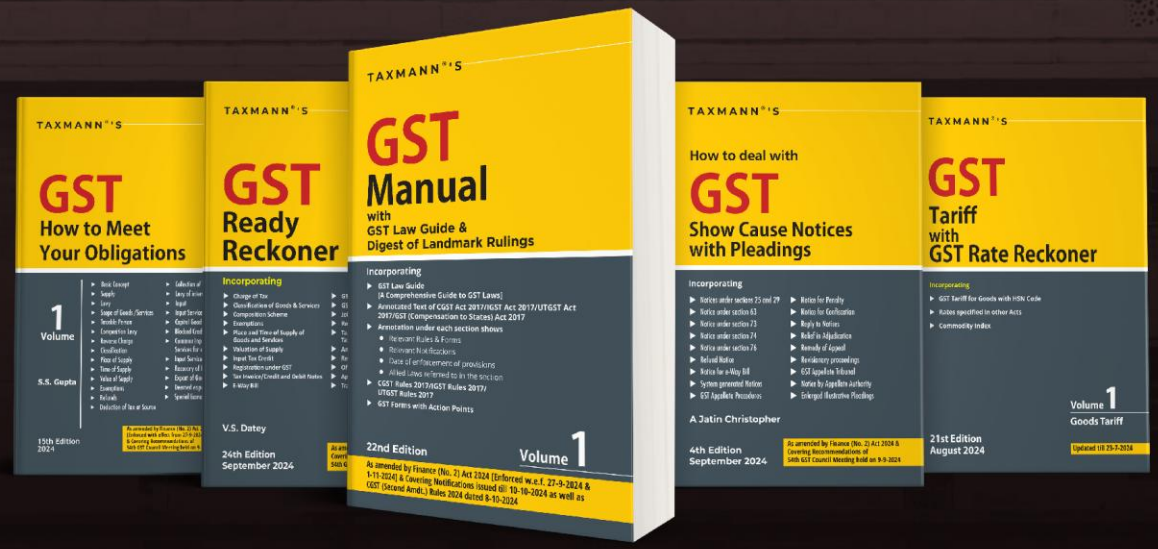
Forms

GST SPL 01	Application 128a (1)(a)
SPL02	Application **128a (1) (b)(c)**
SPL03	SCN for rejection
SPL04	Reply to SCN
SPL05	Acceptance of application and closure of proceedings
SPL06	Order by appellate authority accepting application
SPL07	Rejection order by proper officer
SPL08	Undertaking by TP that he would not file any appeal on rejection order which restores his original appeal

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As amended by Finance (No.2) Act 2024 & Covering Recommendations of 54th GST Council Meeting held on 09-09-2024

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