



GST AMNESTY SCHEME FOR REDUCTION IN ANNUAL RETURN AND FINAL RETURN FEE, EXTENTION IN REVOCATION OF REGISTRATION ETC.

Reduced late fee for GSTR-4, GSTR-9 and GSTR-10 [Where returns are yet not filed]

[Notification No.: 2/2023-CT, 7/2023-CT and 8/2023 dated 31.03.2023]

Type of Tax		Existing late fee payable	Reduced Late fee	Conditions	
Return	Liability		[Amnesty Scheme]	Period Covered	If Return filed between
GSTR-4 [For	NIL	Lower of: ₹10 + ₹10 = ₹20 per day OR ₹5000 + ₹5000 = ₹10,000	NIL	July, 2017 to March, 2022	01.04.2023 to 30.06.2023
Composition Taxpayer]	Other than NIL	Lower of: ₹25 + ₹25 = ₹50 per day OR ₹5000 + ₹5000 = ₹10,000	₹250 + ₹250 = ₹500		
GSTR-9 [Annual Return]	N.A.	Lower of: ₹100 + ₹100 = ₹200 per day OR 0.25% + 0.25% = 0.50% of Turnover in state	₹10,000 + ₹10,000 = ₹20,000	FY 2017-18 to FY 2021-22	01.04.2023 to 30.06.2023
GSTR-10 [Final Return – to be filed within 3 months from order of cancellation of GSTN]	N.A.	Lower of: ₹100 + ₹100 = ₹200 per day OR ₹5000 + ₹5000 = ₹10,000	₹500 + ₹500 = ₹1000	Till 31.03.2023	01.04.2023 to 30.06.2023

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Reduced late fee liability of GSTR-9 [Annual Return] from FY 2022-23 onwards

[Notification No.: 7/2023-CT dated 31.03.2023]

Registered person having turnover	Late fee till FY 2021-22 [Other than Amnesty scheme]	Late Fee of FY 2022-23 onwards
Upto 5 Crore	Lower of: ₹100 + ₹100 = ₹200 per day OR 0.25% + 0.25% = 0.50% of Turnover	Lower of: ₹25 + ₹25 = ₹50 per day OR 0.02% + 0.02% = 0.04% of Turnover
Above 5 Crore upto 20 Crore		Lower of: ₹50 + ₹50= ₹100 per day OR 0.02% + 0.02% = 0.04% of Turnover
Above 20 Crore	0.2370 + 0.2370 = 0.3070 01 Fulliovel	Lower of: ₹100 + ₹100 = ₹200 per day OR 0.25% + 0.25% = 0.50% of Turnover

Revocation of cancellation of GST Registration due to non-filing of return

[Notification No.: 3/2023-CT dated 31.03.2023]

Existing time limit to file	Extended time limit	Conditions	
revocation application	[Amnesty Scheme]		
Within 30 days from date		1. Registration cancelled on or before 31.12.2022	
of service of cancellation	Till 30.06.2023	2. Revocation only after furnishing pending return	
order		along with tax, interest, penalty and late fee	

Note: Following person can also opt for amnesty scheme

- 1. Whose appeal against the order of cancellation of registration; or
- 2. Order rejecting application for revocation of cancellation of registration has been rejected

On the ground of failure to adhere to the time limit of 30 days

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Withdrawal of best judgement assessment order in case of non-filing of return

[Notification No.: 6/2023-CT dated 31.03.2023]

Existing time limit for withdrawal of assessment order	Extended time limit [Amnesty Scheme]	Conditions
Within 30 days from date of service of assessment order, if valid return filed along with interest and late fee		 Assessment order issued on or before 28.02.2023 Withdrawal of assessment order only after furnishing valid returns along with tax, interest, and late fee

Note: Amnesty scheme can be opted for irrespective of

- 1. Whether or not an appeal has been filed against such assessment order; or
- 2. Whether or not an appeal has been filed against such assessment order has been decided

Extension of time limit for passing order u/s 73

[Tax not paid or short paid for reason other than fraud]

[Notification No. 9/2023-CT dated 31.03.2023]

Period	Original Due Date [3 years from due date of annual return]	Extended Due date	Further extended due date
FY 2017-18	04.02.2023	30.09.2023 [13/2022-CT dated 05.07.2022]	31.12.2023
FY 2018-19	30.12.2023	-	31.03.2024
FY 2019-20	30.03.2024	-	30.06.2024

Note:

By virtue of Section 73(2) of CGST Act, 2017, Officer shall issue show cause notice atleast 3 months prior to time limit specified for issuance of order as per above table





THANK YOU

Compiled & Summarised by

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