

**Institute of Chartered Accountants of India  
Kottayam Branch**

**GST Amnesty Scheme 2024**

**17.02.2025**

**GST Amnesty Scheme 2024**

**Conditional Waiver of Interest and Penalties – Section 128A**  
**Extension of time limit to avail ITC – Section 16(5), 16(6)**

## Conditional Waiver of Interest and Penalties – Section 128A

### Notification 20/2024 dtd 08.10.2024 :

Rule 164 introduced in CGST Rules, 2017

### Notification 21/2024 dtd 08.10.2024 :

Section 128A time limit to pay tax to avail waiver of interest and penalty.....is 31.03.2025 / within 6 months in the case of redetermination under 73.

### CBIC Circular 238/32/2024 dtd 15.10.2024 :

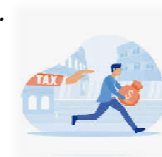
Various Clarifications relating to Amnesty u/s 128A.

## GST Amnesty Scheme 2024



### Conditional Waiver of Interest and Penalties.....Section 128A

1. Only for Demands under Section 73....(All pending cases)
2. Only For First three years.....(2017-18, 2018-19, 2019-20)
3. Full tax to be paid before 31<sup>st</sup> March, 2025.
4. Application to be filed within next 3 months (30/06/2025).
5. Conditions are prescribed in Rules.(Rule 164).
6. Re-determination under 75(2) also eligible. (74 to 73 cases)
7. Conclusion of proceedings subject to payment of additional Tax, if any, on Departmental appeals within 3 months of the order.
8. No Refund if interest or penalty already paid.
9. Demands for erroneous Refunds....not eligible.
10. Appeal, if any, pending shall be withdrawn on or before 31.03.2025.
11. After opting amnesty, no appeal can be filed.
12. Notified with effect from 01.11.2024.

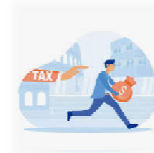


## GST Amnesty Scheme 2024



### **Conditional Waiver of Interest and Penalties.....Rule 164.**

1. Notices..... Pay through DRC 03 + file SPL-01.
2. Orders..... Pay from Electr. Liability Register through payment towards Demand Option + file SPL 02. (if already paid earlier through DRC 03, Use DRC 03A before filing SPL 02.)
3. If erroneous Refund demand also included, the total Tax must be paid before 31.03.2025.
4. If other period demand also included, the total Tax must be paid before 31.03.2025

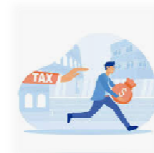


## GST Amnesty Scheme 2024



### **Conditional Waiver of Interest and Penalties.....Rule 164.**

1. The amount payable shall be after deducting amount not payable as per 16(5) and 16(6).
2. Application in SPL 01 / SPL 02 shall be filed within 3 months from Notified date = 30.06.2025.
3. In re-determination cases u/s 75(2).....application to be filed within 6 months from the date of communication of the order u/s 73.
4. The application shall be accompanied by Appeal withdrawal documents.



## GST Amnesty Scheme 2024



### **Conditional Waiver of Interest and Penalties.....Rule 164.**

1. If appeal withdrawal documents not available till the last date of application, submit the proof of request for withdrawal and later submit withdrawal order within 30 days of issue of withdrawal Order.
2. Adjudication : If Officer finds it ineligible, he issues SCN in SPL 03 within 3 months and allow PH. Applicant to file reply in SPL 04 within 30 Days.
3. If satisfied with the reply, within 3 months, issue SPL 05 accepting the application and concluding the proceedings. If Notice/ Statement – SPL 01 -> no DRC 07. If SPL 02 -> E Liability Register shall be modified.

## GST Amnesty Scheme 2024



### **Conditional Waiver of Interest and Penalties.....Rule 164.**

1. If not satisfied with the reply -> issue Order, within 3 months, in SPL 07 rejecting the application. If no Reply filed, within 4 months, issue Order in SPL 07.
2. Adjudication : If Officer finds SPL 01/SPL 02 is eligible, he issues Order in SPL 05 within 3 months of filing SPL 01/ SPL 02.
3. The period from the date of filing application till the date of submission of order of withdrawal of appeal shall not be considered for determining the time limit to issue Order in SPL 05.
4. If order not passed within the time limit, SPL 01/SPL02 deemed as accepted and proceedings are deemed as concluded.

## GST Amnesty Scheme 2024



### ***Conditional Waiver of Interest and Penalties.....Rule 164.***

1. If no appeal filed against SPL 07, the Original appeal filed earlier shall be restored.
2. If appeal filed against SPL 07 and Appellate Authority held in favour of appellant, then Order is passed in SPL 06 accepting the application and concluding the proceedings.
3. If appeal filed against SPL 07 and Appellate Authority held against the appellant in APL 04, the Original appeal filed earlier shall be restored, subject to the appellant files an undertaking, within 3 months, in SPL 08 that no appeal shall be filed against APL 04.

## GST Amnesty Scheme 2024



### ***Conditional Waiver of Interest and Penalties.....Rule 164.***

1. If additional tax payable as per Departmental Appeal is not paid within time, the waiver allowed shall become void.

## GST Amnesty Scheme 2024

### CBIC Circular 238/32/2024 dtd 15.10.2024 :

Various Clarifications relating to Amnesty u/s 128A.

1. Time of payments already made is not relevant, whether payments made before issue of SCN or after, whether before Section 128A notified or after.
2. Amount already recovered by Officer also treated as paid towards the scheme.
3. Interest or penalty either paid by Taxpayer or recovered by Officer cannot be set off against the tax dues under the scheme.
4. Taxes already paid before issue of SCN and SCN covers only interest / penalty, scheme applicable. But interest for delayed filing of GSTR3B, or delayed reporting of turnover, scheme not available.

## GST Amnesty Scheme 2024

### CBIC Circular 238/32/2024 dtd 15.10.2024 :

Various Clarifications relating to Amnesty u/s 128A.

5. Taxpayer cannot settle some issues and continue litigation with other issues in the same Notice/ Order.
6. If Demands includes amnesty period and other periods as well, amnesty available only if other period tax, interest and penalty paid.
7. If Demands includes several issues and erroneous refund issue as well, amnesty available only if total tax, and interest and penalty of erroneous refund is also paid.
8. If Department filed appeal against an Order which is already opted by taxpayer under amnesty, the additional tax as per the appeal Order shall also be paid within 3 months of the Appeal Order.

## GST Amnesty Scheme 2024

### CBIC Circular 238/32/2024 dtd 15.10.2024 :

Various Clarifications relating to Amnesty u/s 128A.

9. If SLP filed before Supreme Court, Amnesty can be opted if such SLP is withdrawn.
10. Amnesty applicable even for IGST and Compensation Cess. (what about Kerala Flood Cess?).
11. Amnesty available for TRAN Credit also if such Credit availed in Amnesty period and demand was under 73.
12. All penalties (73, 122, 125 etc) are covered under the Amnesty Scheme if demanded under section 73. But late fees and Fines are not covered under Amnesty.

## GST Amnesty Scheme 2024

### CBIC Circular 238/32/2024 dtd 15.10.2024 :

Various Clarifications relating to Amnesty u/s 128A.

13. Amount payable under the Amnesty Scheme can be paid by using ITC. But, RCM, Section 9(5), Erroneous Refunds are mandatorily to be paid in Cash.
14. Amnesty not available for customs on Import IGST, since such demands are not under section 73, but under Customs Act.
15. If Demand under 73 includes demands due to 16(4) violations, demands due to 16(4) can be reduced. Officers are to verify that it is clearly 16(4) violations and not due to other violations.
16. Taxpayers to use DRC 03A, if any required, before filing the SPL 02 .

## GST Amnesty Scheme 2024

### ***GSTN Advisories***

1. Forms GST SPL 01 and GST SPL 02 are available in the GST portal.
2. For filing application under waiver scheme, withdraw the appeal applications filed.
3. APL 01 filed before First Appellate Authority; withdrawal option is already available in the GST portal.
4. However, for the appeal applications (APL 01) filed before 21.03.2023, withdrawal option is not available in GST portal. In such cases, taxpayers to submit their request for withdrawal of appeal applications to the concerned Appellate Authority. Appellate authority will forward such requests to GSTN through State Nodal officer for withdrawal of such appeal applications (i.e. filed before 21.03.2023 and not disposed off) from backend

## GST Amnesty Scheme 2024

### ***GSTN Advisories***

1. Difficulty if any faced by the taxpayers may be reported to <https://selfservice.gstsystem.in> by raising a ticket under category "Issues related to Waiver Scheme".



## GST Amnesty Scheme 2024



### Extension of time limit to avail ITC – Section 16(5)/ 16(6)

#### Notification 22/2024 dtd 08.10.2024 :

Special Rectification procedure for availing the benefit of Section 16(5)/(6).

#### CBIC Circular 237/31/2024 dtd 15.10.2024 :

Various Clarifications relating to implementing Section 16(5) and 16(6)

## GST Amnesty Scheme 2024

### **Time limit for taking ITC for FY 2017-18 to 2020-21.....Sec 16(5)**

1. ITC for the above years can be taken through any Return filed till 30<sup>th</sup> November, 2021.
2. No refund, if tax and interest already paid or ITC Reversed.
3. This amendment retrospectively effective from 01.07.2017.
4. Notified with effect from 27.09.2024.



## GST Amnesty Scheme 2024

### **Time limit for taking ITC in case of Revocation of cancellation .....Sec 16(6)**

1. ITC can be taken in any return filed within 30 days of revocation, if it is not otherwise already time barred as per 16(4).
2. No refund, if tax and interest already paid or ITC Reversed.
3. This amendment retrospectively effective from 01.07.2017.
4. Notified with effect from 27.09.2024



**Notification 22/2024 dtd 08.10.2024 :**  
**Special Rectification procedure for availing the benefit of Section 16(5)/(6).**




1. The Special Rectification applies for Orders against which no appeals are pending now.
2. Application shall be filed within 6 months of date of Notification. (7<sup>th</sup> April, 2025).
3. Along with Application, also submit Annexure A.
4. Officer shall issue the Order ( DRC 08 or APL 04) within 3 months of application.

**CBIC Circular 237/31/2024 dtd 15.10.2024 :**  
**Various Clarifications relating to implementing Section 16(5) and 16(6)**




1. The benefit is available even if notices were issued under 73 or 74.
2. Proceedings initiated cases or DRC 01 A Intimation issued cases but SCN Not Issued cases..... **Proper Officer shall dispose off the case favourably.**
3. SCN Issued but Order not passed cases..... **Proper Officer shall dispose off the case favourably.**
4. Order issued and Appeal filed and Appeal is pending now..... **Appellate Authority shall dispose off the case favourably.**
5. Order issued and Revisional Authority had initiated Section 108 and it is pending now..... **Revisional Authority shall dispose off the case favourably**



**CBIC Circular 237/31/2024 dtd 15.10.2024 :**  
Various Clarifications relating to implementing Section 16(5) and 16(6)

1. If No Appeals pending cases ( Order passed by Officer but no Appeal filed or Appellate Authority passed Order but Appeal not filed in Tribunal).....**Apply for Special Rectification Procedure.**
2. Apply for Special Rectification Procedure within 6 months of Notification No 22/2024 dated 08.10.2024, .....i.e., 07.04.2025.
3. **Procedure : Order Passed but Appeal not filed cases** -> Services -> My Applications -> **Application for Rectification of Orders**
4. **Procedure : Appeal Order Passed but Further Appeal before Tribunal not filed cases or Revision cases** -> Services -> View Additional Notices / Orders -> Case Details -> Orders - > Click the "Initiate the Rectification link"



**CBIC Circular 237/31/2024 dtd 15.10.2024 :**  
Various Clarifications relating to implementing Section 16(5) and 16(6)

1. Along with Rectification Application, also attach the **Annexure A** Format.
2. The Officer shall verify the Application and pass order within 3 months of date of application. Officer issues DRC 08/ APL 04.
3. Officer shall verify whether ITC disallowances were not due to other reasons.
4. Opportunity of Hearing in case of adverse decision.
5. **Pre-Deposit made for filing appeal is eligible for refund as per Corrigendum to Circular No. 237/31/2024-GST**
6. This special rectification is only for demands with 16(4) cases. For other cases, Section 161 applies.

