



GST Amnesty Scheme 2023

CBIC has issued various notifications on 31 March 2023 which provide big relief to the registered taxpayers.

• Relief in Late Fees in GSTR 9, GSTR 10 and GSTR 4:

GST Returns	Financial Year	Turnover	Type of Return	Existing Late Fees		Reduced Late Fees		Condition
				Fees	Limit	Fees	Limit	
GSTR 9 (Annual Return)	FY 2017-18 to FY 2021-22	Any	-	Rs. 200 Per Day	0.5% of Turnover	Rs. 200 Per day	Rs. 20,000	File GSTR 9 Return between 1 Apr to 30 June 23
	FY 2022-23 Onwards	Up to 5 Crores				Rs. 50 Per day	0.4% of Turnover	
		More than 5 crores up to 20 Crores				Rs. 100 Per day	0.4% of Turnover	
		More than 20 Crores				Rs. 200 Per day	0.4% of Turnover	
GSTR 10 (Final Return - Registration Cancelled)	FY 2017-18 to FY 2021-22	-	-	Rs. 200 Per Day	Rs. 10,000	Rs. 200 Per day	Rs. 1,000	File GSTR 10 Return between 1 Apr to 30 June 23
GSTR 4 (Composition Dealers)	FY 2017-18 to FY 2021-22	-	Nil Return	Rs. 50 Per Day	Rs. 500	Nil	Nil	File GSTR 4 Return between 1 Apr to 30 June 23
			Other than NIL Return		Rs. 2000	Rs. 50 Per day	Rs. 500	

- **Revocation of Cancelled GSTIN:** The registered taxpayers, whose registration has been cancelled on or before 31-12-2022 due to non-filing of returns & who have failed to apply for revocation of cancellation of such registration within the time-period, can now apply for revocation of cancellation of their registrations up to 30-06-2023. Only after furnishing the returns due up to the effective date of cancellation of registration & after payment of amount due as tax along with any amount payable towards interest, penalty, and late fee in respect of such returns.
- **Assessment of Non-filers:** The registered taxpayers who failed to furnish a valid return within a period of thirty days from the service of the assessment order u/s 62 of the Act issued on or before the 28.02.2023, such persons should furnish the said return on or before 30.06.2023 with payment of interest and late fees.
- **Time Limit for issuance of order u/s 73 of CGST Act Extended:** The Government extended the time limit for issuance of order for recovery of tax not paid or short paid or of ITC wrongly availed or utilized. The extended due dates are as follows:

Financial Year	Existing Due Date	Extended Due Date
2017-18	30 September 2023	31 December 2023
2018-19	30 December 2023	31 March 2024
2019-20	30 March 2024	30 June 2024