

Advisory for the procedures and provisions related to the amnesty for taxpayers who missed the appeal filing deadline for the orders passed on or before March 31, 2023

10/11/2023

- 1) Amnesty for Taxpayers: The GST Council, in its 52nd meeting, recommended granting amnesty to taxpayers who couldn't file an appeal under section 107 of the CGST (Central Goods and Services Tax) Act, 2017, against the demand order under section 73 or 74 of the CGST Act, 2017, passed on or before March 31, 2023, or whose appeal against the said order was rejected due to not being filed within the specified time frame in sub-section (1) of section 107.
- 2) In compliance with the above GST Council's recommendation, the government has issued Notification No. 53/2023 on November 2, 2023.
- 3) Taxpayers can now file appeal in FORM GST APL-01 on the GST portal on or before January 31, 2024 for the order passed by proper officer on or before March 31, 2023. It is further advised that the taxpayers should make payments for entertaining the appeal by the Appellate officer as per the provisions of Notification No. 53/2023. The GST Portal allows taxpayers to choose the mode of payment (electronic Credit/Cash ledger), and it's the responsibility of the taxpayer to select the appropriate ledgers and make the correct payments. Further, the office of the Appellate Authority shall check the correctness of the payment before entertaining the appeal and any appeal filed without proper payment may be dealt with as per the legal provisions.
- 4) If a taxpayer has already filed an appeal and wants it to be covered by the benefit of the amnesty scheme would need to make differential payments to comply with Notification No. 53/2023. The payment should be made against the demand order using the 'Payment towards demand' facility available on the GST portal. The navigation step for making this payment is provided: Login >> Services >> Ledgers >> Payment towards Demand.
- 5) Taxpayers who have any queries or require assistance can raise a complaint on the official website at <https://selfservice.gstsystem.in>.

Thanking you,
Team GSTN