

# **GST UPDATE**

## **OCTOBER 2024**

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### **NOTIFICATION**

#### **INDEX**

<b>S. NO.</b>	<b>PARTICULARS</b>	<b>PAGE NO.</b>
A	NOTIFICATION UNDER CENTRAL TAX	2
B	NOTIFICATIONS UNDER CENTRAL TAX (RATE)	32
C	NOTIFICATIONS UNDER INTEGRATED TAX (RATE)	39
D	CIRCULARS	47
E	INSTRUCTIONS UNDER CENTRAL TAX	76

**A NOTIFICATION UNDER CENTRAL TAX**

S. N.	Date	Notification No.	Subject	Sec.	Rule
A.1	08.10.2024	20/2024 – CT	CGST (Second Amendment 2024) Rules, 2017	Various	
A.2	08.10.2024	21/2024 – CT	Notifies date under sub-section (1) of Section 128A of CGST Act	128A	-
A.3	08.10.2024	22/2024 – CT	Notifies the special procedure under section 148 of the CGST Act for rectification of demand orders issued for contravention of section 16(4) of the said Act	16	-
A.4	08.10.2024	23/2024 – CT	Waivers of late fee for late filing of Nil Form GSTR-7	47	-
A.5	09.10.2024	24/2024 – CT	Amends Notification No. 5/2017-CT, dated 19.06.2017	23	-
A.6	09.10.2024	25/2024 – CT	Amends Notification No. 50/2018-CT, dated 13.09.2018	51	-

**A.1 Notification No. 20/2024 – CT ; dated 08.10.2024**

**G.S.R. 626(E).**— In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely: —

1. (1) These rules may be called the Central Goods and Services Tax (Second Amendment) Rules, 2024.

(2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette.

2. In the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 36, in sub-rule (3), after the words “suppression of facts”, the words and figures “under section 74” shall be inserted.

3. In the said rules, in rule 46, with effect from 1st day of November, 2024,—

(a) after clause (s), the second proviso shall be omitted;

(b) in the third proviso, for the words “Provided also that in the case of”, the words “Provided further that in the case of” shall be substituted;

4. In the said rules, after rule 47, the following rule shall be inserted with effect from the 1st day of November, 2024, namely:-

**“47A. Time limit for issuing tax invoice in cases where recipient is required to issue invoice.**

Notwithstanding anything contained in rule 47, where an invoice referred to in rule 46 is required to be issued under clause (f) of sub-section (3) of section 31 by a registered person, who is liable to pay tax under sub-section (3) or sub-section (4) of section 9, he shall issue the said invoice within a period of thirty days from the date of receipt of the said supply of goods or services, or both, as the case may be.”.

5. In the said rules, , in rule 66, in sub-rule (1), after the word, letters and figure “FORM GSTR-7”, the words “, on or before the tenth day of the month succeeding the calendar month,” shall be inserted with effect from the 1 st day of November, 2024.

6. In the said rules, in rule 86, in sub-rule (4B), in clause (b), the words, brackets and figures “in contravention of sub-rule (10) of rule 96,” shall be omitted.

7. In the said rules, in rule 88B, in sub-rule (1), after the word and figures “or section 74”, the words, figures and letter “or section 74A” shall be inserted with effect from the 1st day of November, 2024.

8. In the said rules, in rule 88D, in sub-rule (3), after the words and figures “or section 74”, the words, figures and letter “or section 74A” shall be inserted with effect from the 1st day of November, 2024.

9. In the said rules, in rule 89,—

(a) in sub-rule (4),—

(i) in clause (B), the words, brackets, figures and letters “other than the input tax credit availed for which refund is claimed under sub-rules (4A) or (4B) or both” shall be omitted;

(ii) in clause (C), the words, brackets, figures and letters “, other than the turnover of supplies in respect of which refund is claimed under sub- rules (4A) or (4B) or both” shall be omitted;

(iii) in clause (E), for the long line beginning with the word “excluding” and ending with the words “during the relevant period”, the words “excluding the value of exempt supplies other than zero-rated supplies during the relevant period” shall be substituted;

(b) sub-rules (4A) and (4B) shall be omitted;

(c) in sub-rule (5), in the Explanation, in clause (a), the words, brackets, figures and letters “ other than the input tax credit availed for which refund is claimed under sub-rules (4A) or (4B) or both” shall be omitted.

**10.** In the said rules, in rule 96, sub-rule (10) shall be omitted.

**11.** In the said rules, in rule 96B, in sub-rule (1), for the words and figures “section 73 or 74” the words, figures and letters “section 73 or section 74 or section 74A” shall be substituted with effect from the 1st day of November, 2024.

**12.** In the said rules, in rule 121, for the words and figures “proceedings under section 73 or, as the case may be, section 74”, the words, figures and letter “proceedings under section 73 or section 74 or section 74A, as the case may be,” shall be substituted with effect from 1st day of November, 2024.

**13.** In the said rules, in rule 142 with effect from the 1st day of November, 2024,—

(a) in sub-rule (1),—

(i) in clause (a), after the words and figures “or section 74”, the words, figures and letter “or section 74A” shall be inserted;

(ii) in clause (b), after the words and figures “of section 74”, the words, brackets, figures and letter “or sub-section (3) of section 74A” shall be inserted;

(b) in sub-rule(1A), after the words and figures “of section 74”, the words, brackets, figures and letter “or sub-section (1) of section 74A” shall be inserted;

(c) in sub-rule (2), for the words, brackets and figures “or, as the case may be, tax, interest and penalty in accordance with the provisions of subsection (5) of section 74”, the words, brackets, figures and letters “or clause (i) of sub-section (8) of section 74A, as the case may be, or tax, interest and penalty in accordance with the provisions of subsection (5) of section 74 or clause (i) of sub-section (9) of section 74A” shall be substituted;

(d) in sub-rule (2B), after the words and figures “or section 74”, the words, figures and letter “or section 74A” shall be inserted;

(e) for sub-rule (3), the following sub-rule shall be substituted, namely: —

“(3) Where the person chargeable with tax makes payment of tax and interest under sub-section (8) of section 73 or under clause (ii) of sub-section (8) of section 74A, as the case may be, or tax, interest and penalty under sub-section (8) of section 74 or under clause (ii) of sub-section (9) of section 74A, as the case may be, within the period specified therein, or where the person concerned makes payment of the amount referred to in sub-section (1) of section 129 within seven days of the notice issued under sub-section (3) of that Section but before the issuance of order under the said

sub-section (3), he shall intimate the proper officer of such payment in FORM GST DRC-03 and the proper officer shall issue an intimation in FORM GST DRC-05 concluding the proceedings in respect of the said notice.”;

(f) in sub-rule (4), after the words and figures “of section 74”, the words, brackets, figures and letters “or sub-section (6) of section 74A” shall be inserted.

(g) in sub-rule (5), after the words and figures “or section 74”, the words, figure and letters “or section 74A” shall be inserted.

**14.** In the said rules, after rule 163, the following rule shall be inserted with effect from the 1st day of November, 2024, namely: -

“164. Procedure and conditions for closure of proceedings under section 128A in respect of demands issued under section 73.

(1) Any person who is eligible for waiver of interest, or penalty, or both in respect of a notice or a statement mentioned in clause (a) of sub-section (1) of section 128A, may file an application electronically in FORM GST SPL-01 on the common portal, providing the details of the said notice or the statement, as the case may be, along with the details of the payments made in FORM GST DRC-03 towards the tax demanded.

(2) Any person who is eligible for waiver of interest, or penalty, or both, in respect of orders mentioned in clauses (b) and (c) of sub-section (1) of section 128A, may file an application electronically in FORM GST SPL 02 on the common portal, providing the details of the said order, along with the details of the payments made towards the tax demanded:

**Provided** that the payment towards such tax demanded shall be made only by crediting the amount in the electronic liability register against the debit entry created by the said order:

**Provided** further that if the payment towards such tax demanded has been made through FORM GST DRC-03, an application in FORM GST DRC-03A, as prescribed in sub-rule (2B) of rule 142, shall be filed by the said person for credit of the said amount in the Electronic Liability Register against the debit entry created for the said demand, before filing the application in FORM GST SPL 02.

(3) Where the notice or statement or order mentioned in sub-section (1) of section 128A includes demand of tax, partially on account of erroneous refund and partially for other reasons, an application under sub-rule (1) or sub-rule (2) may be filed only after payment of the full amount of tax demanded in the said notice or statement or order, on or before the date notified under the said sub-section.

(4) Where the notice or statement or order mentioned in sub-section (1) of section 128A includes demand of tax, partially for the period mentioned in the said sub-section and partially for the period other than that mentioned in the said sub-section, an application under sub-rule (1) or sub-rule (2) may be filed

only after payment of the full amount of tax demanded in the said notice or statement or order, on or before the date notified under the said sub-section.

- (5) The amount payable under sub-rule (1) or sub-rule (2) shall be the amount that remains payable, after deducting the amount not payable in accordance with sub-section (5) or sub-section (6) of section 16, from the amount payable in terms of the notice or statement or order under section 73, as the case may be.
- (6) Any person who wishes to file an application under sub-rule (1) or sub-rule (2), may do so within a period of three months from the date notified under sub-section (1) of section 128A:

Provided that where an application in FORM GST SPL-02 is to be filed in cases referred to in the first proviso to sub-section (1) of section 128A, the time limit for filing the said application shall be six months from the date of communication of the order of the proper officer redetermining such tax under section 73.

- (7) The application under sub-rule (1) or sub-rule (2) shall be accompanied by documents evidencing withdrawal of appeal or writ petition, if any, filed before any Appellate Authority, or Tribunal or Court, as the case may be, to establish that the applicant is eligible for the waiver of interest or penalty or both, in terms of section 128A:

Provided that where the applicant has filed an application for withdrawal of an appeal or writ petition filed before the Appellate Authority or Appellate Tribunal or a court, as the case may be, but the order for withdrawal has not been issued by the concerned authority till the date of filing of the application under sub-rule (1) or sub-rule (2), the applicant shall upload the copy of such application or document filed for withdrawal of the said appeal or writ petition along with the application under sub-rule (1) or sub-rule (2), and shall upload the copy of the order for withdrawal of the said appeal or writ petition on the common portal, within one month of the issuance of the said order for withdrawal by the concerned authority.

- (8) Where the proper officer is of the view that the application made in FORM GST SPL-01 or FORM GST SPL-02 is liable to be rejected as not being eligible for waiver of interest, or penalty, or both, as per section 128A, he shall issue a notice on the common portal to the applicant in FORM GST SPL-03 within three months from the date of receipt of the said application and shall also give the applicant an opportunity of being heard.
- (9) On receiving the notice under sub-rule (8), the applicant may file a reply to the said notice on the common portal in FORM GST SPL-04, within a period of one month from the date of receipt of the said notice.

- (10) If the proper officer is satisfied that the applicant is eligible for waiver of interest and penalty as per section 128A, he shall issue an order in FORM GST SPL-05 on the common portal accepting the said application and concluding the proceedings under section 128A.
- (11) In cases where the order in FORM GST SPL-05 is issued by the proper officer under sub-rule (10).–
- (a) in respect of an application filed in FORM GST SPL-01 pertaining to a notice or statement referred to in clause (a) of sub-section (1) of section 128A, the summary of order in FORM GST DRC-07 as per sub-rule (5) of rule 142 shall not be required to be issued by the proper officer, in respect of the said notice or statement;
  - (b) in respect of an application filed in FORM GST SPL-02 pertaining to an order referred to in clause (b) or clause (c) of sub-section (1) of section 128A, the liability created in the part II of Electronic Liability Register, shall be modified accordingly.
- (12) If the proper officer is not satisfied with the reply of the applicant, the proper officer shall issue an order in FORM GST SPL-07 rejecting the said application.
- (13) (a) In cases where notice in FORM GST SPL-03 has not been issued, the proper officer shall issue the order under sub-rule (10) within a period of three months from the date of receipt of the application in FORM GST SPL-01 or FORM GST SPL-02, as the case may be.
- (b) In cases where notice in FORM GST SPL-03 has been issued, the proper officer shall issue the order in sub-rule (10) or sub-rule (12) within a period of three months from the date of receipt of reply of the applicant in FORM GST SPL-04, or within a period of four months from the date of issuance of notice in FORM GST SPL-03 where no reply is received from the applicant.
- Explanation.*– For the purposes of this sub-rule, in cases referred to in the proviso to sub-rule (7), the time period from the date of filing of the application under sub-rule (1) or sub-rule (2) till the date of submission of the order for withdrawal of the appeal or the writ, as the case may be, shall not be included while calculating the time period under clause (a) or clause (b) of this sub-rule.
- (14) If no order is issued by the proper officer within the time limit specified in sub-rule (13), then the application in FORM GST SPL-01 or FORM GST SPL-02, as the case may be, shall be deemed to be approved and the proceedings shall be deemed to be concluded.
- (15) (a) In cases where no appeal is filed against the order in FORM GST SPL-07 within the time period specified in sub-section (1) of section 107, the original appeal, if any, filed by the applicant against the order mentioned in clause (b) or clause (c) of sub-section (1) of section 128A, and withdrawn

for filing the application in FORM GST SPL-02 in accordance with sub-section (3) of section 128A, shall be restored.

- (b) In cases where an appeal is filed against the order in FORM GST SPL-07 for rejection of application for waiver of interest, or penalty, or both, if—
  - (i) the appellate authority has held that the proper officer has wrongly rejected the application for waiver of interest, or penalty, or both, in FORM GST SPL-07, the said appellate authority shall pass an order in FORM GST SPL-06 on the common portal accepting the said application and concluding the proceedings under section 128A; or
  - (ii) the appellate authority has held that the proper officer has rightly rejected the application for waiver of interest, or penalty, or both, in FORM GST SPL-07, the original appeal, if any, filed by the applicant against the order mentioned in clause (b) or clause (c) of subsection (1) of section 128A, and withdrawn for filing the application in FORM GST SPL-02 in accordance with sub-section (3) of section 128A, shall be restored, subject to condition that the applicant files an undertaking electronically on the portal in FORM GST SPL-08, within a period of three months from the date of issuance of the order by the appellate authority in FORM GST APL-04, that he has neither filed nor intends to file any appeal against the said order of the Appellate Authority.
- (16) In cases where the taxpayer is required to pay an additional amount of tax liability as per the second proviso to sub-section (1) of section 128A, and such additional payment is not made within the time limit specified in the said proviso, the waiver of interest, or penalty, or both, under the said section as per the order issued in FORM GST SPL-05 or FORM GST SPL-06, if any, shall become void.
- (17) In cases where the taxpayer is required to pay any amount of interest, or penalty, or both, in respect of any demand pertaining to erroneous refund or on account of demand pertaining to the period other than the period mentioned in sub-section (1) of section 128A, and the details of such amount have been mentioned in FORM GST SPL-05 or FORM GST SPL-06, the applicant shall pay the said amount of interest, or penalty, or both, within a period of three months from the date of issuance of the order in FORM GST SPL-05 or FORM GST SPL-06, as the case may be, and where the said amount is not paid within the said time period, the waiver of interest, or penalty, or both, under section 128A as per the order issued in FORM GST SPL-05 or FORM GST SPL-06, shall become void.

*Explanation.*— For the purposes of this rule, the proper officer for issuance of order under this rule,—

- (a) in cases where the application for waiver of interest, or penalty, or both is made with respect to a notice or statement mentioned in clause (a) of sub-section (1) of section 128A, shall be the proper officer for issuance of order as per section 73; and

(b) in cases where the application for waiver of interest, or penalty, or both, is made with respect to an order mentioned in clause (b) or clause (c) of sub-section (1) of section 128A, shall be the proper officer referred to in section 79 of the Act.”

15. In the said rules, for FORM GST REG-20, the following form shall be substituted, namely: -

**“Form GST REG-20**  
[See rule 22(4)]

Reference No.- ZA260821000033A

Date: DD/MM/YYYY

To

< Taxpayer Name >

< Taxpayer Address >

GSTIN/ UIN: < GSTIN number >

Show Cause Notice No.: < SCN number >

Date: DD/MM/YYYY

**Order for Dropping the Proceedings for Cancellation of Registration**

This has reference to your reply filed vide ARN ----- dated in response to the show cause notice referred to above. Upon consideration of your reply and/or submissions made during hearing, the proceedings initiated for cancellation of registration stands vacated for the following reasons:

< < text > >

Or

This is in reference to Notice issued in REG-31 vide Reference Number < SCN number > dated DD/MM/YYYY for contravention of provisions of rule 10A of the Central Goods Services Tax Act, 2017 (12 of 2017).

Since you have furnished the valid details of bank account on the common portal in the system, the proceedings initiated for cancellation of registration are hereby dropped.

Or

This is in reference to Notice issued in REG-31 vide Reference Number < SCN number > dated DD/MM/YYYY, for contravention of the provisions of clause (b) or clause (c) of sub-section (2) of section 29 of the Central Goods Services Tax Act, 2017 (12 of 2017). Since you have filed all the pending returns which were due on the date of issue of the aforesaid notice, and have made payment of self-assessed tax, the proceedings initiated for cancellation of registration are hereby dropped.

Suspension of the registration stands revoked with effect from DD/MM/YYYY

Signature

< Name of the Officer >

Designation

Jurisdiction Place:

Date:”.

**16.** In the said rules, in FORM GST REG-31, after paragraph 6, the following shall be inserted, namely: -

“OR

**SUSPENSION DUE TO VIOLATION OF RULE 10A**

1. It has been noticed that as per the provisions of rule 10A, requiring you to furnish the details of bank account within thirty days from the grant of registration, you have not furnished the valid details of bank account within thirty days from the date of grant of registration.
2. The discrepancies or anomalies prima facie indicate contravention of the provisions of the Central Goods and Services Tax Act, 2017 (12 of 2017) and the rules made thereunder, such that if not explained satisfactorily, shall make your registration liable to be cancelled.
3. Considering that the above discrepancies or anomalies are grave and pose a serious threat to interest of revenue, as an immediate measure, your registration stands suspended, with effect from the date of this communication, in terms of rule 21A.
4. Accordingly, you are requested to furnish the valid details of bank account on the common portal or submit a reply to the jurisdictional tax officer within thirty days from the receipt of this notice, providing explanation to the above stated discrepancy or anomaly or contravention. Any possible misuse of your credentials on GST common portal, by any person, in any manner, may also be specifically brought to the notice of jurisdictional officer.
5. The suspension of registration shall be lifted after you furnish the valid details of bank account on the common portal within stipulated time.
6. You may please note that your registration may be cancelled in case you fail to furnish the valid details of bank account on the common portal within stipulated time or fail to furnish a reply within the stipulated time.

OR

1. It has been noticed that as per the provisions of rule 10A, requiring you to furnish the details of bank account within thirty days from the grant of registration. The information regarding bank account details furnished by you are not matching with the details available with bank.
2. These discrepancies or anomalies prima facie indicate contravention of the provisions of the Central Goods and Services Tax Act, 2017(12 of 2017) and the rules made thereunder, such that if not explained satisfactorily, shall make your registration liable to be cancelled.
3. Considering that the above discrepancies or anomalies are grave and pose a serious threat to interest of revenue, as an immediate measure, your registration stands suspended, with effect from the date of this communication, in terms of rule 21A.
4. Accordingly, you are requested to furnish the valid details of bank account on the common portal or submit a reply to the jurisdictional tax officer within thirty days from the receipt of this notice, providing explanation to the above stated discrepancy or anomaly or

contravention. Any possible misuse of your credentials on GST common portal, by any person, in any manner, may also be specifically brought to the notice of jurisdictional officer.

5. The suspension of registration shall be lifted after you furnish the valid details of bank account on the common portal within stipulated time.

6. You may please note that your registration may be cancelled in case you fail to furnish the valid details of bank account on the common portal within stipulated time or fail to furnish a reply within the stipulated time.

OR

#### SUSPENSION DUE TO VIOLATION OF RULE 21

1. It has been noticed that as per the provisions of clause (h) or clause (i) of rule 21, requiring you to file return under sub-section (1) of section 39, have not furnished for a continuous period of six months or for a continuous period of two quarters.

2. These discrepancies or anomalies prima facie indicate contravention of the provisions of the Central Goods and Services Tax Act, 2017(12 of 2017) and the rules made thereunder, such that if not explained satisfactorily, shall make your registration liable to be cancelled.

3. Considering that the above discrepancies or anomalies are grave and pose a serious threat to interest of revenue, as an immediate measure, your registration stands suspended, with effect from the date of this communication, in terms of sub-rule (2A) of rule 21A.

4. Accordingly, you are requested to file return under sub-section (1) of section 39 on the common portal or submit a reply to the jurisdictional tax officer within thirty days from the receipt of this notice, providing explanation to the above stated discrepancy or anomaly or contravention. Any possible misuse of your credentials on GST common portal, by any person, in any manner, may also be specifically brought to the notice of jurisdictional officer.

5. The suspension of registration shall be lifted after you file the returns under sub-section (1) of section 39 on the common portal.

6. You may please note that your registration may be cancelled in case you fail to file returns under sub-section (1) of section 39 on the common portal within stipulated date or fail to furnish a reply within the stipulated time.”

17. In the said rules, in FORM GSTR-9, in the table, in Pt. III, in serial number 8, for serial number A and the entries relating thereto, the following serial number and entries shall be substituted, namely: -

“A	ITC as per GSTR-2B (table 3 thereof)	< Auto >	< Auto >	< Auto >	< Auto >“.
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18. In the said rules, in FORM GST APL-01, with effect from the 1st day of November, 2024.–

(a) in entry number 15,–

(i) in clause (a), in the Table, in the first column relating to “Particulars”, in item (b) relating to “pre-deposit”, for the brackets, letters, words and figures “(b) Pre-deposit (10% of disputed tax /cess but not exceeding Rs. 25 crore each in respect of CGST, SGST or cess or not exceeding Rs.50 crore in respect of IGST and Rs. 25 crore in respect of cess)”, the brackets, letters, words, and figures “(b) Pre-

deposit (10% of disputed tax /cess but not exceeding Rs. 20 crore each in respect of CGST, SGST, cess, and not exceeding Rs. 40 crore in respect of IGST)” shall be substituted;

- (ii) in clause (b), in the opening portion, for the brackets, words, figures and letters “(pre-deposit 10% of disputed tax and cess but not exceeding Rs. 25 crore each in respect of CGST, SGST or cess or not exceeding Rs.50 crore in respect of IGST and Rs. 25 crore in respect of cess)”, the brackets, words, figures and letters “(pre-deposit 10% of disputed tax and cess but not exceeding Rs. 20 crore each in respect of CGST, SGST, cess, and not exceeding Rs. 40 crore in respect of IGST)” shall be substituted.

**19.** In the said rules, in FORM GST APL-05, with effect from the 1st day of November, 2024,—

(a) in entry number 14,—

- (i) in clause (a), in the Table, in the first column relating to “Particulars”, in item (b) relating to “pre-deposit”, for the brackets, letter, words and figures “(b) Pre-deposit (20% of disputed tax /cess but not exceeding Rs. 50 crore each in respect of CGST, SGST or cess or not exceeding Rs.100 crore in respect of IGST and Rs. 50 crore in respect of cess)”, the brackets, letters, words and figures “(b) Pre-deposit (10% of disputed tax /cess but not exceeding Rs. 20 crore each in respect of CGST, SGST, cess, and not exceeding Rs. 40 crore in respect of IGST)” shall be substituted;
  - (ii) in clause (b), for the opening portion, the following shall be substituted, namely: -
- “(b) Details of payment of admitted amount and pre-deposit of 10% of the disputed tax and cess but not exceeding Rs. 20 crore each in respect of CGST, SGST, cess and not exceeding Rs. 40 crore in respect of IGST.”.

**20.** In the said rules, in FORM GST INS-01, in paragraph (C), for the words and figures “section 179, 181, 191 and 418 of the Indian Penal Code”, the words, figures and brackets “section 214, 216, 227 and sub-section (3) of section 318 of the Bharatiya Nyaya Sanhita, 2023 (45 of 2023)” shall be substituted.

**21.** In the said rules, in FORM GST DRC-01A, with effect from the 1st day of November, 2024,—

- (a) in the heading, after the figures and brackets “73(5)/74(5)”, the figures, letters, and brackets “/74A (8)/ 74A (9)” shall be inserted;
- (b) in PART A , —
  - (i) in the subject, after the words, figures and brackets “section 73(5)/section 74(5)”, the figures, letters and brackets “/74A (8)/ 74A(9)” shall be inserted;
  - (ii) in the first paragraph, after the words, figures and brackets “under section 73(5) / 74(5)”, the figures, letters and brackets “/74A (8)/ 74A(9)” shall be inserted;
  - (iii) after the fourth paragraph, the following shall be inserted, namely: —

“OR

You are hereby advised to pay the amount of tax as ascertained above along with the amount of applicable interest in full by ....., failing which Show Cause

Notice will be issued under sub-section (1) of section 74A read with clause (i) of sub-section (5) of the said section.

OR

You are hereby advised to pay the amount of tax as ascertained above along with the amount of applicable interest and penalty in full by ....., failing which Show Cause Notice will be issued under sub-section (1) of Section 74A read with clause (ii) of sub-section (5) of the said section.”

- (c) in PART B, in the first paragraph, after the words, figures and brackets “under section 73(5) / 74(5)”, the figures, letters and brackets “/74A (8)/ 74A (9)” shall be inserted.

**22.** In the said rules, after FORM SBY-06, the following forms shall be inserted with effect from the 1st day of November, 2024, namely: -

**‘FORM GST SPL – 01**

**[See rule 164(1)]**

**Application for waiver of interest or penalty or both under section 128A  
in respect of a notice or a statement mentioned in clause (a) of sub-section (1) of the said  
section**

# GST by Rakesh Garg & Sandeep Garg – Monthly Update – October 2024

Reference No.

Date:

Table 1

S. No.	Particulars
1	a
	b
	c
	d
	e
	f

Table 2

2	S. No.	Details of the notice	
	1	Notice / Statement No	
	2	Date of issuance of notice/ statement	
	3	Section under which notice/ statement is issued	Drop down
	4	Whether any writ petition is filed against the notice/ statement before High Court/ Supreme Court	Drop down
	5	If Yes in '4', whether the order for withdrawal of writ petition is issued?	Drop down
	6	Whether notice/ statement involves demand of erroneous refunds	Drop down

Table 3

(Amount In Rs.)

3	Financial Year	Amount demanded in notice/ statement (A)							Out of amount mentioned in (A), demand pertaining only to ITC which has been denied solely on account of contravention of section 16(4) and not on any other grounds, and which has now become eligible as per section 16(5) or section 16(6), if any.				
									(B)				
		IGST	CGST	SGST	CESS	Total Tax including Cess	Interest	Penalty	IGST	CGST	SGST	CESS	Total Tax including Cess
	1	2	3	4	5	6	7	8	9	10	11	12	13
	TOTAL												

## GST by Rakesh Garg & Sandeep Garg – Monthly Update – October 2024

Table 4

4	Amount paid through DRC -03				
	Payment Reference No.	IGST	CGST	SGST	CESS
	1	2	3	4	5
		< Auto >	< Auto >	< Auto >	< Auto >
		< Auto >	< Auto >	< Auto >	< Auto >
	TOTAL	< Auto >	< Auto >	< Auto >	< Auto >

Table 5

<b>5</b>	<p><b><u>Declaration:</u></b></p> <p>1. I undertake that, I have not filed any writ petition against the said notice/ statement.</p> <p style="text-align: center;">OR</p> <p>I undertake that though I had filed a writ petition against the said notice/ statement, I have withdrawn the said writ petition or filed an application for withdrawal of the same and have attached the copy of withdrawal order or the application filed for withdrawal, with this application.</p> <p>2. Further, I understand and agree that no appeal shall be filed against the order concluding demand proceedings, issued under section 128A, in any forum in the future.</p> <p>3. I declare that all information provided by me is accurate and truthful. I understand that any incorrect declaration or suppression of facts will render this application void and may lead to recovery proceedings for the outstanding dues along with applicable interest and penalties.</p>
----------	---

Table 6

<b>6</b>	<p><b><u>Verification:</u></b></p> <p>I _____ (name of the authorised signatory), hereby declare that the information provided above is true and correct to the best of my knowledge and belief. I understand that any incorrect declaration or suppression of facts will render my application void and all benefits under Section 128A will be withdrawn.</p>
----------	---

Table 7

7	Upload required documents
	Self-certified copy of notice/ statement
	Proof of payment made through FORM GST DRC 03
	Proof of withdrawal of writ petition or application filed for withdrawal of writ petition (if the order for withdrawal has not been issued) (where applicable)
	Any other document (please specify)

Signature of authorised signatory

Name/Designation

Email address

Mobile No.

**Instructions:**

- In entries 1 to 6 of Table 2, the details of the notice/ statement against which the application under section 128A is filed needs to be filled in by the applicant.

## GST by Rakesh Garg & Sandeep Garg – Monthly Update – October 2024

2. In case the notice/ statement is available on the common portal, Application Reference Number of the same needs to be filled. If the same is not available on the portal, the reference number of the manually issued notice/ statement needs to be filled.

3. In entry 3 of Table 2, the applicant has to choose the option 'section 73' from the dropdown, if the notice/statement is issued under section 73 at the first instance, and the option 'section 74 read with Section 75(2)' in case the notice was initially issued under section 74 and was later deemed to be issued under section 73, based on the order of the Appellate Authority/ Appellate Tribunal or Court as per section 75(2).

4. In Table 3A, columns 2 to 8 will be auto filled, in case the notice/ statement is available on the common portal. If the same is not available on the portal, the details of the same are to be manually filled by the applicant.

5. While calculating the amount deductible on account of not being payable in accordance with sub-section (5) or sub-section (6) of section 16, from the amount payable in terms of the notice or statement or order under section 73, as the case may be, applicant is required to ensure that such amount is deducted only where Input Tax Credit has been denied solely on account of contravention of section 16(4) and not on any other grounds.

### FORM GST SPL -02

[See rule 164(2)]

Application for waiver of interest or penalty or both under section 128A, in respect of an order mentioned in clause (b) or clause (c) of sub-section (1) of the said section

Reference No.

Table 1

S. No.	Particulars		Remarks
1	a	GSTIN/Temporary ID/UID	
	b	Legal Name of the Business (As mentioned in PAN No.)	< Auto >
	c	Mobile Number	< Auto >
	d	Email Address	< Auto >
	e	Address	< Auto >
	f	Jurisdiction	< Auto >

Table 2

2.	S.No.	Details of the demand order	
	1	Demand Order No	
	2	Date of Issuance of order	
	3	Section under which order is issued	Drop down
	4	Whether any appeal or writ petition is filed against order before the Appellate Authority/ Appellate Tribunal/ High Court/ Supreme Court	Drop down
	5	If Yes in '4', whether the order for withdrawal of appeal or writ petition is issued ?	Drop down
	6	Whether demand order involves demand of erroneous refunds	Drop down

(Amount in Rs.)

(Amount in Rs.)

can strongly

can strongly

1141

1141

5.	I declare that all information provided by me is accurate and truthful. I understand that any incorrect declaration or suppression of facts will render this application void and lead to recovery proceedings for the outstanding dues along with applicable interest and penalties.
----	---

Table 6

<b>6</b>	<b>Verification:</b>
1.	(Name of the authorised signatory), hereby declare that the information provided above is true and correct to the best of my knowledge and belief. I understand that any incorrect declaration or suppression of facts will render this application void and the benefits provided under section 128A will not be valid.

Table 7

<b>7</b>	<b>Upload required documents</b>
	Self-certified copy of the order
	Proof of withdrawal of appeal / writ petition or application filed for withdrawal of appeal/ writ petition (if the order for withdrawal has not been issued) (where applicable)
	Proof of payment made towards demand / paid through FORM DRC-03 and adjusted through FORM GST DRC-03A.
	Any other documents (please specify)

Signature of authorized signatory  
 Name/Designation.....  
 Email address.....  
 Mobile No.....

#### Instructions:

- In columns 1 to 6 of Table 2, the details of the order against which the application under section 128A is filed needs to be filled in by the applicant.
- In case the order is available on the common portal, ARN number of the same needs to be filled. If the same is not available on the portal, the order number of the manually issued order needs to be filled.
- In Table 3, columns 2 to 8 will be auto filled, in case the order is available on the common portal. If the same is not available on the portal, the details of the same are to be manually filled in by the applicant.
- Similarly, the reference number of the credit entry (made in EILR - Part II) needs to be filled in column 1 of Table 4. In case the payment intended to be made towards the said demand, order originally paid through FORM GST DRC-03, and later adjusted through filing an application in FORM GST DRC-03A, the reference numbers of the same are to be filled in columns 2 and 3, and the rest of the columns will be auto-filled.
- While calculating the amount deductible on account of not being payable in accordance with sub-section (5) or sub-section (6) of section 16, from the amount payable in terms of the notice or statement or order under section 73, as the case may be, applicant is required to ensure that such amount is deducted only where ITC has been denied solely on account of contravention of section 16(4) and not on any other grounds.

**FORM GST SPL-03**  
**A.1 Notice in response to an application filed under Section 128A**  
*[See rule 164(8)]*

Date: .....

Reference No.: .....

To .....

GSTIN of applicant .....

Legal Name of applicant .....

Address of applicant .....

Reference No. of FORM GST SPL-01 or FORM GST SPL-02 ..... dated .....

**Subject: Notice in response to application filed under section 128A regarding**

1. Whereas, you have submitted an application under section 128A, declaring your outstanding dues and seeking waiver of interest and penalty in the FORM GST SPL-01/ FORM GST SPL-02 bearing reference no. .... dated .....

2. Upon verification of your application and the details provided therein, your application is liable to be rejected for the following reasons:

- Reason 1) .....

- Reason 2) .....

**OR/ AND**

In this regard, it appears that the amount of tax is short paid by you as given below:

Notice Id Code Filed No.	Financial Year	Demand details (A)					Demand paid through FORM GST DRC-03 (in case of notice/ statement) or by crediting electronic liability register in case of orders					Out of amount mentioned in (A) demand, the amount payable to ITC which has been denied solely on account of contravention of section 16(4) and not on any other grounds, and which has now become eligible as per section 16(5) or section 16(6), if any.					Demand Short Paid				
		IGST T	CGST T	SGST T	CES S	Total Tax includi ng Cess	IGST T	CGST T	SGST T	CES S	Total Tax includi ng Cess	IGST T	CGST T	SGST T	CES S	Total Tax includi ng Cess	IGST T	CGST T	SGST T	CES S	Total Tax includi ng Cess
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
	Drop down																				
	Drop down																				

3. You are hereby required to show cause, along with necessary documents in FORM GST SPL-04, to support your claim, as to why your application no. .... dated ..... should not be rejected.

4. You are also granted an opportunity for a personal hearing on [date and time] at [venue]. You may appear in person or through an authorized representative to present your case.

[Signature]

[Name of the Tax Officer]

[Designation]

[Jurisdiction]

[Address]

Upload Attachment

**FORM GST SPL-04**

# GST by Rakesh Garg & Sandeep Garg – Monthly Update – October 2024

[See rule 164(9)]

## Reply to notice issued under rule 164(8).

Date:

Reference No:

To

Proper Officer .....

Jurisdiction .....

Legal Name of the applicant.....

Address of applicant .....

Reference No of FORM GST SPL-03: ..... Dated .....

**Subject: Reply to the notice issued in respect of application filed under section 128A.**

Sir/Madam,

This is in reference to the notice issued in FORM GST SPL-03 vide no ..... dated ..... from your office.

The reply is as under:

### **Enclosures:**

The following documents in respect of payment proof or additional submissions are enclosed for your reference:

- Document 1: [Taxpayer's Document 1]
- Document 2: [Taxpayer's Document 2]
- Document 3: [Taxpayer's Document 3]

### **Verification:**

I ..... hereby solemnly affirm and declare that the information given hereinabove are true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

[Signature of Authorised Signatory]

[Name of the of authorised signatory]

[Designation/Status]

[Date]

### **FORM GST SPL -05**

[See rule 164 (10)]

### **Order for conclusion of proceedings as per section 128A**

Reference No. ....

Date:

To,

GSTIN of applicant .....

Legal Name of applicant .....

Address of applicant .....

Reference No. of FORM GST SPL-01/ FORM GST SPL-02 ..... dated .....

**Subject: Order for approval of application submitted under Section 128A**

This has reference to your application with reference no. .... dated ..... furnishing details/ information and documents in support of your request for availing the benefit of waiver of interest or penalty or both under section 128A.

OR

(21)

Date:

To,

GSTIN of applicant .....

Legal Name of applicant .....

Address of applicant .....

Name of the authorised representative -

Reference No. of FORM GST SPL-01/ FORM GST SPL-02 ..... dated .....

Reference No. of FORM GST SPL-07 ..... dated .....

Reference No. of FORM GST APL-01 ..... dated .....

**Subject: Order for approval of application submitted under section 128A**

1. This has reference to your appeal with reference no. .... dated ..... furnishing details/ information/ prayer and documents in support of your request for availing the benefit of waiver of interest or penalty or both under section 128A.

2. Upon verification of the details provided in your application and the reply, where applicable, waiver of interest or penalty or both under section 128A, is allowed as under:

3. Demand Notice/ Demand Order Details:

a. Order No/ Notice No.:

b. Date of order/ Notice:

# GST by Rakesh Garg & Sandeep Garg – Monthly Update – October 2024

Financial Year	Amount furnished in the order/shipment order against which application under section 128A was filed (A)							Out of the amount furnished in the order/shipment order against which application under section 128A was filed (B)							Amount already paid towards the said order/shipment order							Amount of interest and penalty treated as per section 128A		Respective amount of interest and penalty, payable, if any, by the applicant as referred in sub-section (3) and sub-rule (5) of rule 144	
	Place of Supply (PWS)	Act	Tax including cess	Interest	Penalty	Fee	Others	Place of Supply (PWS)	Act	Tax including cess	Interest	Penalty	Fee	Others	Interest	Penalty	Interest	Penalty							
1	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20					
			CGST							CGST															
			SGST							SGST															
			IGST							IGST															
			Cess							Cess															
			TOTAL							TOTAL															
			CGST							CGST															
			SGST							SGST															
			IGST							IGST															
			Cess							Cess															
			TOTAL							TOTAL															

[Signature]

[Name of the Appellate Authority]

[Designation]

[Jurisdiction]

Notes:-

Any incorrect declaration or suppression of facts will render this approval void and may lead to recovery proceedings for the outstanding dues along with applicable interest and penalties.

FORM GST SPL -07

[See rule 104(12)]

Order for Rejection of Application submitted under section 128A

Reference No. ....

Date:

To,

GSTIN of applicant .....

Legal Name of applicant .....

Address of applicant .....

Reference is invited to:

Particulars	Reference No.	Dated
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# GST by Rakesh Garg & Sandeep Garg – Monthly Update – October 2024

10/10/24, 11:45 AM

GST - Notification No. 20/2024 - dated 08/10/2024 - Central GST (CGST)

Application in FORM GST SPL -01/ FORM GST SPL-02		
Show Cause Notice in FORM GST SPL -03:		
Reply to the Show Cause Notice in FORM GST SPL -04:		

**Subject: Order for Rejection of Application submitted under section 128A**

This has reference to your application with reference no. .... dated .... furnishing details/ information and documents in support of your request for availing the benefit of waiver of interest and penalty under section 128A. The notice referred to above was issued to you to explain the reasons as to why the said application should not be rejected, for which you had furnished reply dated ...../ no reply was furnished by you.

2. Introduction:

3. Submissions, if any:

4. Conclusion:

Based on the verification your application with reference no. .... dated .... filed under section 128A, is hereby rejected.

5. Summary of rejection:

Order Id/ SCN Id	Reason for rejection
	<p style="text-align: center;">&lt; Drop Down &gt;</p> <p>Options in &lt; Drop Down &gt;</p> <ol style="list-style-type: none"> <li>Full payment not made</li> <li>Payment made after the date notified in Section 128A.</li> <li>Notice/ Order pertaining to sections other than section 73.</li> <li>Appeal/ writ petition filed before Appellate Authority/ Appellate Tribunal/High Court/ Supreme Court not withdrawn</li> <li>Others, please specify:</li> </ol>

[Signature]

[Name of the Tax Officer] .....

[Designation] .....

[Office Name] .....

[Contact Information] .....

**FORM GST SPL -08**

[See rule 164(15)(b)(ii)]

Undertaking submitted under rule 164(15)(b)(ii).

Date:

Reference No:

- Legal Name of the applicant.....
- Address of applicant .....
- GSTIN of the applicant:
- Reference No of FORM GST SPL-02: ..... dated .....
- Reference No of FORM GST SPL-07: ..... dated .....
- Reference No of FORM GST APL-04 passed with reference to FORM GST SPL-07 specified at serial number 5 above: ..... dated .....
- Reference number of appeal filed originally but subsequently withdrawn ..... dated .....

## GST by Rakesh Garg & Sandeep Garg – Monthly Update – October 2024

Subject: Undertaking submitted in respect of Rule 164(15)(b)(ii).

Sir/Madam,

I hereby undertake not to file an appeal against the order of the appellate authority bearing reference number ..... dated ....., as specified at serial number 6 above, and accordingly I pray for restoration of my appeal filed vide reference number ..... dated ..... as specified at serial number 7 above.

I ..... hereby solemnly affirm and declare that the information given hereinabove are true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

[Signature of authorised signatory]

[Name of the of authorised signatory]

[Designation/Status]

[Date].\*

[F. No. CBIC-20006/20/2023-GST]

RAGHAVENDRA PAL SINGH, Director

Note: The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 610(E), dated the 19th June, 2017 No. 3/2017-Central Tax, dated the 19th June, 2017 and were last amended vide notification number G.S.R. 376 (E), dated the 10th July 2024 No. 12/2024 -Central Tax, dated the 10th July 2024.

\*\*\*\*\*

### A.2 Notification No. 21/2024 – CT ; dated 08.10.2024

**S.O. 4372(E).**— In exercise of the powers conferred by sub-section (1) of section 128A of the Central Goods and Services Tax Act, 2017 (12 of 2017) (the said Act), the Central Government, on the recommendations of the Council, hereby notifies the respective date specified in Column (3) of the Table below, as the date upto which payment for the tax payable as per the notice, or statement, or the order referred to in clause (a) or clause (b) or clause (c) of the said section, as the case may be, can be made by the class of registered person specified in the corresponding entry in column (2) of the said Table, namely:—

**TABLE**

Sl. No.	Class of registered person	Date upto which payment for the tax payable as per the notice or statement or the order referred to in clause (a) or clause (b) or clause (c) of section 128A of the said Act, as the case may be, can be made for waiver of interest, or penalty, or both, under the said section.
(1)	(2)	(3)
1	Registered persons to whom a notice or statement or order, referred to in clause (a) or clause (b) or clause (c) of section 128A of the said Act, has been issued.	31.03.2025
2	Registered persons to whom a notice has been issued under sub-section (1) of section 74, in respect of the period referred to in sub-section (1) of section 128A of the said Act,	Date ending on completion of six months from the date of issuance of the order by the proper officer redetermining tax under section

	and an order is passed or required to be passed by the proper officer in pursuance of the direction of the Appellate Authority, or Appellate Tribunal, or a court, in accordance with the provisions of sub-section (2) of section 75, for determination of the tax payable by such person, deeming as if the notice were issued under sub-section (1) of section 73 of the said Act.	73 of the said Act.
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2. This notification shall come into effect from the 1st day of November, 2024.

[F. No. CBIC-20006/20/2023-GST]

**Raghavendra Pal Singh, Director**

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**A.3 Notification No. 22/2024 – CT ; dated 08.10.2024**

**S.O. 4373(E).**—In exercise of the powers conferred under the section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the said Act), the Central Government, on the recommendations of the Council, hereby notifies the following special procedure for rectification of order, to be followed by the class of registered persons (hereinafter referred to as the said person), against whom any order under section 73 or section 74 or section 107 or section 108 of the said Act has been issued confirming demand for wrong availment of input tax credit, on account of contravention of provisions of sub-section (4) of section 16 of the said Act, but where such input tax credit is now available as per the provisions of sub-section (5) or sub-section (6) of section 16 of the said Act, and where appeal against the said order has not been filed, namely:—

2. The said person shall file, electronically on the common portal, within a period of six months from the date of issuance of this notification, an application for rectification of an order issued under section 73 or section 74 or section 107 or section 108 of the said Act, as the case may be, confirming demand for wrong availment of input tax credit, on account of contravention of provisions of sub-section (4) of section 16 of the said Act, but where such input tax credit is now available as per the provisions of sub-section (5) or sub-section (6) of section 16 of the said Act, and where appeal against the said order has not been filed.

3. The said person shall, along with the said application, upload the information in the proforma in Annexure A of this notification.

4. The proper officer for carrying out rectification of the said order shall be the authority who had issued such order, and the said authority shall take a decision on the said application and issue the rectified order, as far as possible, within a period of three months from the date of the said application.

5. Where any rectification is required to be made in the order referred to in paragraph 1 and, the said authority has issued a rectified order thereof, then the said authority shall upload a summary of the rectified order electronically—

- (i) in FORM GST DRC-08, in cases where rectification of an order issued under section 73 or section 74 of the said Act is made; and
- (ii) in FORM GST APL-04, in cases where rectification of an order issued under section 107 or section 108 of the said Act is made.

6. The rectification is required to be made only in respect of demand of such input tax credit which has been alleged to be wrongly availed in contravention of provisions of sub-section (4) of section 16 of the said Act, but where such input tax credit is now available as per the provisions of sub-section (5) or sub-section (6) of the said section 16.

7. Where such rectification adversely affects the said person, the principles of natural justice shall be followed by the authority carrying out such rectification.

### **Annexure A**

*Proforma to be uploaded by the registered person along with the application for rectification of order under special procedure for rectification of order notified under section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017)*

#### 1. Basic Details:

- (a) GSTIN:
- (b) Legal Name:
- (c) Trade Name, if any:
- (d) Order in respect of which rectification application has been filed:
  - (1) Order Reference Number:
  - (2) Order Date:

#### 2. Details of demand confirmed in the said order:

(Amount in Rs.)

Sr. No.	Financial Year	IGST	CGST	SGST	CESS	Total Tax including Cess	Interest	Penalty
1	2	3	4	5	6	7	8	9
	2017-18							
	2018-19							
	2019-20							
	2020-21							
	2021-22							
	2022-23							
	<b>Total</b>							

**GST by Rakesh Garg & Sandeep Garg – Monthly Update – October 2024**

3. Out of the amount mentioned in the Table in serial number 2 above:

(a) the details of the demand confirmed in the said order, of the input tax credit wrongly availed on account of contravention of sub-section (4) of section 16, which is now eligible as per sub-section (5) of section 16 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (the said Act):

(Amount in Rs.)

<b>Sr. No.</b>	<b>Financial Year</b>	<b>IGST</b>	<b>CGST</b>	<b>SGST</b>	<b>CESS</b>	<b>Total Tax including Cess</b>	<b>Interest</b>	<b>Penalty</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>
	2017-18							
	2018-19							
	2019-20							
	2020-21							
	<b>Total</b>							

and/or

(b) the details of the demand confirmed in the said order of the input tax credit wrongly availed on account of contravention of sub-section (4) of section 16, other than that mentioned in (a) above, which is now eligible as per sub-section (6) of section 16 of the said Act:

(Amount in Rs.)

<b>Sr. No.</b>	<b>Financial Year</b>	<b>IGST</b>	<b>CGST</b>	<b>SGST</b>	<b>CESS</b>	<b>Total Tax including Cess</b>	<b>Interest</b>	<b>Penalty</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>
	2017-18							
	2018-19							
	2019-20							
	2020-21							
	2021-22							
	2022-23							
	<b>Total</b>							

- |   |  |
|---|--|
| 4 | <p><b><u>Declaration:</u></b></p> <p>1. I undertake that, no appeal under section 107 or section 112 of the said Act is pending against the order against which this rectification application is filed.</p> <p>2. I declare that all information provided by me is accurate and truthful. I understand that any incorrect declaration or suppression of facts will render this application void and may lead to recovery proceedings for the outstanding dues along with applicable interest and penalties.</p> |
| 5 | <p><b><u>Verification:</u></b></p> <p>I _____ (name of the authorised signatory), hereby declare that the information provided above is true and correct to the best of my knowledge and belief. I understand that any incorrect declaration or suppression of facts will render my application void.</p>  |

Signature of authorised signatory

Name/Designation

Email address

Mobile No.

[F. No. CBIC-20006/20/2023-GST]

**Raghavendra Pal Singh, Director**

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#### **A.4 Notification No. 23/2024 – CT ; dated 08.10.2024**

**S.O. 4374(E).**—In exercise of the powers conferred by section 128 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue), Central Board of Indirect Taxes and Customs published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i) vide number G.S.R. 366(E), dated the 1 June, 2021 (No.22/2021-Central Tax), except as respects things done or omitted to be done before such supersession, the Central Government, on the recommendations of the Council, hereby waives the amount of late fee payable under section 47 of the said Act by any registered person, required to deduct tax at source under the provisions of section 51 of the said Act, for failure to furnish the return in FORM GSTR-7 for the month of June, 2021 onwards, by the due date, which is in excess of an amount of twenty-five rupees for every day during which such failure continues:

Provided that the total amount of late fee payable under section 47 of the said Act by such registered person for failure to furnish the return in FORM GSTR-7 for the month of June, 2021 onwards, by the due date, shall stand waived which is in excess of an amount of one thousand rupees:

Provided further that the total amount of late fee payable under section 47 of the said Act by the registered person, who fails to furnish the return in FORM GSTR-7 for a month by the due date, where the total amount of central tax deducted at source in the said month is nil, shall stand waived.

2. This notification shall come into force on the 1st day of November, 2024.

[F. No.CBIC-20006/20/2023-GST]

**Raghavendra Pal Singh, Director**

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**A.5 Notification No. 24/2024 – CT ; dated 09.10.2024**

**G.S.R. 628(E).**— In exercise of the powers conferred by sub-section (2) of section 23 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue) No. 5/2017- Central Tax, published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i) vide number G.S.R. 607(E), dated the 19th June, 2017, namely:-

In the said notification, after the opening paragraph, the following proviso shall be inserted, namely :-

“Provided that nothing contained in this notification shall apply to any person engaged in the supply of metal scrap, falling under Chapters 72 to 81 in the first schedule to the Customs Tariff Act, 1975 (51 of 1975).”.

2. This notification shall come into force with effect from the 10th day of October, 2024.

[F No. CBIC-190354/149/2024-TO(TRU-II)]

**Amreeta TITUS, Dy. Secy.**

**Note:** The principal notification no. 5/2017- Central Tax was published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i) vide number G.S.R. 607(E), dated the 19th June, 2017.

\*\*\*\*\*

**A.6 Notification No. 25/2024 – CT ; dated 09.10.2024**

**G.S.R. 629(E).**— In exercise of the powers conferred by sub-section (3) of section 1 read with section 51 of the Central Goods and Services Tax Act, 2017 (12 of 2017), hereafter in this notification referred to as the said Act, the Central Government, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue No. 50/2018-Central Tax, published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i) vide number G.S.R 868 (E), dated 13th September, 2018, namely:-

In the said notification,

- (i) after clause (c) and before the first proviso, the following clause shall be inserted,-  
“(d) any registered person receiving supplies of metal scrap falling under Chapters 72 to 81 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), from other registered person”;
- (ii) for the third proviso, the following proviso shall be substituted, namely-  
“Provided also that nothing in this notification shall apply to the supply of goods or services or both, which takes place between one person to another person specified under clauses (a), (b), (c) and (d) of sub-section (1) of Section 51 of the said Act, except the person referred to in clause (d) of this notification.”

2. This notification shall come into force with effect from the 10th day of October, 2024.

[F No. CBIC-190354/149/2024-TO(TRU-II)]

**Amreeta TITUS, Dy. Secy.**

**Note:-** The principal notification no. 50/2018- Central Tax, was published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i) vide number G.S.R 868 (E), dated 13th September, 2018 and last amended vide notification no. 73/2018-Central Tax, number G.S.R 1250(E), dated 31st December, 2018.

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## **B NOTIFICATIONS UNDER CENTRAL TAX (RATE)**

<b>S. N.</b>	<b>Date</b>	<b>Notification No.</b>	<b>Subject</b>	<b>Sec.</b>
B.1	08.10.2024	05/2024 – CT(R)	Amends Notification No. 1/2017-CT(R) dated 28.06.2017	9
B.2	08.10.2024	06/2024 – CT(R)	Amends Notification No. 4/2017-CT(R) dated 28.06.2017	9
B.3	08.10.2024	07/2024 – CT(R)	Amends Notification No 11/2017-CT(R) dated 28.06.2017	9
B.4	08.10.2024	08/2024 – CT(R)	Amends Notification No 12/2017-CT(R) dated 28.06.2017	10
B.5	08.10.2024	09/2024 – CT(R)	Amends Notification No 13/2017-CT(R) dated 28.06.2017	9
B.6	22.10.2024	Corrigendum	To read any immovable property for any property, as mentioned in Notification No. 09/2024-CT(R)	

### **B.1 Notification No. 5/2024 – CT(R) ; dated 08.10.2024**

**G.S.R. 611(E).**— In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No. 1/2017-Central Tax (Rate), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 673(E), dated the 28th June, 2017, namely:-

In the said notification, -

(a) after Schedule I – 2.5% , in List 1, after item number 232 and the entries relating thereto, the following item numbers and entries shall be inserted, namely: -

“(233) Trastuzumab Deruxtecan

(234) Osimertinib

(235) Durvalumab”;

(b) in Schedule II – 6%, after S. No. 32B and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“32C	1905 90 30	Extruded or expanded products, savoury or salted (other than un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion)”;
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(c) in Schedule III – 9%, -

GST by Rakesh Garg & Sandeep Garg – Monthly Update – October 2024

(i) against S. No. 16, in column (3), for the words “un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion”, the words “un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion, extruded or expanded products, savoury or salted” shall be substituted;

(ii) for S. No. 435A and the entries relating thereto, the following S. No. and entries shall be substituted, namely: -

“435A	9401 [other than 9401 10 00 or 9401 20 00]	Seats (other than those of heading 9402), whether or not convertible into beds and parts thereof other than seats of a kind used in aircraft or seats of a kind used for motor vehicles”;
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(d) in Schedule IV – 14%, after S. No. 210 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“210A	9401 20 00	Seats of a kind used for motor vehicles”.
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2. This notification shall come into force on the 10th day of October, 2024.

[F. No. CBIC-190354/149/2024-TO(TRU-II)]

**Amreeta Titus, Dy. Secy.**

**Note:** - The principal notification No. 1/2017-Central Tax (Rate), dated the 28th June, 2017, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 673(E), dated the 28<sup>th</sup> June, 2017, and was last amended vide notification No. 2/2024 – Central Tax (Rate), dated the 12th July, 2024, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 396(E), dated the 12th July, 2024.

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**B.2 Notification No. 6/2024 – CT(R) ; dated 08.10.2024**

**G.S.R. 614(E).**— In exercise of the powers conferred by sub-section (3) of section 9 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No. 4/2017- Central Tax (Rate), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 676(E), dated the 28th June, 2017, namely:-

In the said notification, in the Table, after S. No. 7 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“8.	72, 73, 74, 75, 76, 77, 78, 79, 80 or 81	Metal scrap	Any unregistered person	Any registered person”.

2. This notification shall come into force on the 10th day of October, 2024.

[F. No. CBIC-190354/149/2024-TO(TRU-II)]

**Amreeta Titus, Dy. Secy.**

**Note:** - The principal notification No. 4/2017-Central Tax (Rate) was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 676(E), dated the 28th June, 2017 and was last amended by notification No. 19/2023-Central Tax (Rate), dated the 19th October, 2023, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 780(E), dated the 19th October, 2023.

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**B.3 Notification No. 07/2024 – CT(R) ; dated 08.10.2024**

**G.S.R. 617(E).**— In exercise of the powers conferred by sub-section (1), sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), number 11/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i), vide number G.S.R. 690(E), dated the 28th June, 2017, namely:-

1. In the said notification, in the Table, against serial number 8,

(i) after item (iva) and the entries relating thereto in columns (3), (4) and (5), the following item and entries relating thereto in columns (3), (4) and (5) shall be inserted, namely: -

(3)	(4)	(5)
“(ivb) Transportation of passengers, with or without accompanied baggage, by air, in a helicopter on seat share basis.	2.5	Provided that credit of input tax charged on goods used in supplying the service has not been taken.  [Please refer to clause (iv) of paragraph 4 relating to Explanation].”

(ii) in column (3), in item (vii), after the brackets and figures “(iva),”, the brackets and figures “(ivb),” shall be inserted.

2. This notification shall come into force with effect from the 10th day of October, 2024.

[F. No. 190354/149/2024-TO(TRU-II) – Part-I CBEC]

**Dilmil Singh Soach, Under Secy.**

**Note:** - The principal notification number 11/2017 -Central Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, vide number G.S.R. 690 (E), dated the 28th June, 2017 and last amended vide notification number 12/2023-Central Tax (Rate), dated the 19th October, 2023, published in the Gazette of India vide number G.S.R. 759(E), dated the 19th October, 2023.

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**B.4 Notification No. 08/2024 – CT(R) ; dated 08.10.2024**

**G.S.R. 620(E).**— In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendment further to amend the notification of the Government of India, in the Ministry of Finance (Department of Revenue), number 12/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 691(E), dated the 28th June, 2017, namely:—

1. (i) In the said notification, in the Table, -

(A) after serial number 25 and the entries relating thereto, the following serial number and entries relating thereto in columns (2), (3), (4) and (5) shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“25A	Heading 9969 or Heading 9986	Supply of services by way of providing metering equipment on rent, testing for meters/transformers/capacitors etc., releasing electricity connection, shifting of meters/service lines, issuing duplicate bills etc., which are incidental or ancillary to the supply of transmission and distribution of electricity provided by electricity transmission and distribution utilities to their consumers.	Nil	Nil”

(B) after serial number 44 and the entries relating thereto, the following serial numbers and entries relating thereto in columns (2), (3), (4) and (5) shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“44A	Heading 9981	Research and development services against consideration received in the form of grants supplied by – (a) a Government Entity; or (b) a research association, university, college or other institution, notified under clauses (ii) or (iii) of sub-section (1) of section 35 of the Income Tax Act, 1961.	Nil	Provided that the research association, university, college or other institution, notified under clauses (ii) or (iii) of sub-section (1) of section 35 of the Income Tax Act, 1961 is so notified at the time of supply of the research and development service.”

GST by Rakesh Garg & Sandeep Garg – Monthly Update – October 2024

(C) after serial number 66 and the entries relating thereto, the following serial number and entries relating thereto in columns (2), (3), (4) and (5) shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“66A	Heading 9992	Services of affiliation provided by a Central or State Educational Board or Council or any other similar body, by whatever name called, to a school established, owned or controlled by the Central Government, State Government, Union Territory, local authority, Governmental authority or Government entity.	Nil	Nil”

(D) for serial number 69 and the entries relating thereto in columns (2), (3), (4) and (5), the following shall be substituted, namely: -

(1)	(2)	(3)	(4)	(5)
“69	Heading 9983 or Heading 9991 or Heading 9992	Any services provided by – (a) the National Skill Development Corporation set up by the Government of India; (b) the National Council for Vocational Education and Training; (c) an Awarding Body recognized by the National Council for Vocational Education and Training; (d) an Assessment Agency recognized by the National Council for Vocational Education and Training; (e) a Training Body accredited with an Awarding Body that is recognized by the National Council for Vocational Education and Training, in relation to- (i) the National Skill Development Programme or any other scheme implemented by the National Skill Development Corporation; or (ii) a vocational skill development course under the National Skill Certification and Monetary Reward Scheme; or	Nil	Nil”

		(iii) any National Skill Qualification Framework aligned qualification or skill in respect of which the National Council for Vocational Education and Training has approved a qualification package.		
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(E) against serial number 71, in column (3), for the words “National Council for Vocational Training”, the words “National Council for Vocational Education and Training” shall be substituted.

(ii) in paragraph 2 of the said notification,

(A) in item (h), -

(a) in sub-item (i), for the words “National Council for Vocational Training”, the words “National Council for Vocational Education and Training” shall be substituted.

(b) in sub-item (ii), for the words “National Council for Vocational Training”, the words “National Council for Vocational Education and Training” shall be substituted.

2. This notification shall come into force with effect from the 10th day of October, 2024.

[F. No. 190354/149/2024-TO(TRU-II) – Part-I CBEC]

**Dilmil Singh Soach, Under Secy.**

**Note:** - The principal notification number 12/2017 - Central Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 691 (E), dated the 28th June, 2017 and was last amended vide notification number 04/2024-Central Tax (Rate), dated 12th July, 2024, published in the Gazette of India vide number G.S.R. 388(E), dated the 12th July, 2024.

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#### **B.5 Notification No. 09/2024 – CT(R) ; dated 08.10.2024**

**G.S.R. 623(E).**— In exercise of the powers conferred by sub-section (3) of section 9 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), number 13/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 692(E), dated the 28th June, 2017, namely:-

1. In the said notification, in the Table, after serial number 5AA and the entries relating thereto, the following serial number and entries relating thereto in columns (2), (3) and (4) shall be inserted, namely: -

**GST by Rakesh Garg & Sandeep Garg – Monthly Update – October 2024**

(1)	(2)	(3)	(4)
“5AB	Service by way of renting of any property other than residential dwelling.	Any unregistered person	Any registered person.”

2. This notification shall come into force with effect from the 10th day of October, 2024.

[F. No. 190354/149/2024-TO(TRU-II) – Part-I CBEC]

**Dilmil Singh Soach, Under Secy.**

**Note:** - The principal notification number 13/2017 -Central Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, vide number G.S.R. 692 (E), dated the 28th June, 2017 and was last amended vide notification number 14/2023 -Central Tax (Rate), dated the 19th October, 2023 published in the Gazette of India vide number G.S.R. 765(E), dated the 19th October, 2023.

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**B.6 Corrigendum; dated 22.10.2024**

GSR.....(E).- In the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No.09/2024-Central Tax (Rate), dated the 8th October, 2024, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 623(E), dated the 8th October, 2024, at page number 24, against serial number 5AB, in the table, in column (2) in the line 12, for “any property” read “any immovable property”.

[F.No. 190354/149/2024-TO (TRU-II)-Part-I CBEC]

**(Dilmil Singh Soach)**

Under Secretary to the Government of India

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## C NOTIFICATIONS UNDER INTEGRATED TAX (RATE)

S. N.	Date	Notification No.	Subject	Sec.
C.1	08.10.2024	05/2024 – IT(R)	Amends Notification No. 1/2017-IT(R) dated 28.06.2017	5
C.2	08.10.2024	06/2024 – IT(R)	Amends Notification No. 4/2017-IT(R) dated 28.06.2017	5
C.3	08.10.2024	07/2024 – IT(R)	Amends Notification No. 8/2017-IT(R) dated 28.06.2017	5
C.4	08.10.2024	08/2024 – IT(R)	Amends Notification No. 9/2017-IT(R) dated 28.06.2017	6
C.5	08.10.2024	09/2024 – IT(R)	Amends Notification No. 10/2017-IT(R) dated 28.06.2017	5
C.6	22.10.2024	Corrigendum	To read “any immovable property” for “any property”, as mentioned in Notification No. 09/2024-IT(R)	5

### C.1 Notification No. 05/2024 – IT(R) ; dated 08.10.2024

**G.S.R. 613(E).**— In exercise of the powers conferred by sub-section (1) of section 5 and Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No. 1/2017-Integrated Tax (Rate), published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i), vide number G.S.R. 666(E), dated the 28th June, 2017, namely:-

In the said notification, -

(a) after Schedule I – 5% , in List 1, after item number 232 and the entries relating thereto, the following item numbers and entries shall be inserted, namely: -

- “(233) Trastuzumab Deruxtecan
- (234) Osimertinib
- (235) Durvalumab”;

(b) in Schedule II – 12%, after S. No. 32B and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“32C	1905 90 30	Extruded or expanded products, savoury or salted (other than un-fried or un-cooked snack pellets, by whatever name called, manufactured through
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		process of extrusion)”;
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(c) in Schedule III – 18%, -

- (i) against S. No. 16, in column (3), for the words “un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion”, the words “un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion, extruded or expanded products, savoury or salted” shall be substituted;
- (ii) for S. No. 435A and the entries relating thereto, the following S. No. and entries shall be substituted, namely: -

“435A	9401 [other than 9401 10 00 or 9401 20 00]	Seats (other than those of heading 9402), whether or not convertible into beds and parts thereof other than seats of a kind used in aircraft or seats of a kind used for motor vehicles”;
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(d) in Schedule IV – 28%, after S. No. 210 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“210A	9401 20 00	Seats of a kind used for motor vehicles”.
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2. This notification shall come into force on the 10th day of October, 2024.

[F. No. CBIC-190354/149/2024-TO(TRU-II)]

**Amreeta Titus, Dy. Secy.**

**Note:** - The principal notification No. 1/2017- Integrated Tax (Rate), dated the 28th June, 2017, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 666(E), dated the 28th June, 2017, and was last amended vide notification No. 2/2024 – Integrated Tax (Rate), dated the 12th July, 2024, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 397(E), dated the 12th July, 2024.

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## **C.2 Notification No. 06/2024 – IT(R) ; dated 08.10.2024**

**G.S.R. 616(E).**—In exercise of the powers conferred by sub-section (3) of section 5 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No. 4/2017- Integrated Tax (Rate), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 669(E), dated the 28th June, 2017, namely:-

In the said notification, in the Table, after S. No. 7 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“8.	72, 73, 74, 75, 76, 77, 78, 79, 80 or 81	Metal scrap	Any unregistered person	Any registered person”.

2. This notification shall come into force on the 10th day of October, 2024.

[F. No. CBIC-190354/149/2024-TO(TRU-II)]

**Amreeta Titus, Dy. Secy.**

**Note:** - The principal notification No. 4/2017- Integrated Tax (Rate) was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 669(E), dated the 28<sup>th</sup> June, 2017 and was last amended by notification No. 22/2023- Integrated Tax (Rate), dated the 19th October, 2023, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 781(E), dated the 19th October, 2023.

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### **C.3 Notification No. 07/2024 – IT(R) ; dated 08.10.2024**

**G.S.R. 619(E).**— In exercise of the powers conferred by sub-sections (1), (3) and (4) of section 5, sub-section (1) of section 6 and clauses (iii), (iv) and (xxv) of section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), read with sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 8/2017-Integrated Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 683(E), dated the 28th June, 2017, namely:-

1. In the said notification, in the Table, against serial number 8,
- (i) after item (iva) and the entries relating thereto in columns (3), (4) and (5), the following item and entries relating thereto in columns (3), (4) and (5) shall be inserted, namely: -

(3)	(4)	(5)
“(ivb) Transportation of passengers, with or without accompanied baggage, by air, in a helicopter on seat share basis.	5	Provided that credit of input tax charged on goods used in supplying the service has not been taken. [Please refer to clause (iv) of paragraph 5 relating to Explanation].”

(ii) in column (3), in item (vii), after the brackets and figures “(iva),”, the brackets and figures “(ivb),” shall be inserted.

2. This notification shall come into force with effect from the 10th day of October, 2024.

[F. No. 190354/149/2024-TO(TRU-II) – Part-I CBEC]

**Dilmil Singh Soach, Under Secy.**

**Note:** - The principal notification no. 8/2017 - Integrated Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, vide number G.S.R. 683 (E), dated the 28th June, 2017 and last amended vide notification no. 15/2023- Integrated Tax (Rate), dated the 19th October, 2023 published in the official gazette vide number G.S.R. 760(E), dated the 19th October, 2023.

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#### **C.4 Notification No. 08/2024 – IT(R) ; dated 08.10.2024**

**G.S.R. 622(E).**— In exercise of the powers conferred by sub-sections (3) and (4) of section 5, sub-section (1) of section 6 and clause (xxv) of section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), read with sub-section (5) of section 15 and section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of India, Ministry of Finance (Department of Revenue) number 9/2017-Integrated Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 684 (E), dated the 28th June, 2017, namely:-

1. In the said notification, in the Table, -

(A) after serial number 10K and the entries relating thereto, the following serial number and entries relating thereto shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“10L	Chapter 99	Import of services by an establishment of a foreign company in India, which is an airline company, from a related person or from any of its other establishments outside India, when made without consideration. <i>Explanation: Foreign company shall have the same meaning as assigned to it in</i>	Nil	Provided that GST at applicable rates is paid by the establishment of the foreign airline company in India on transport of goods and passengers as may be applicable.  Provided that Ministry of Civil Aviation certifies that the establishment of the foreign company in India is that of an airline

**GST by Rakesh Garg & Sandeep Garg – Monthly Update – October 2024**

		<i>subsection (42) of section 2 of Companies Act, 2013 (18 of 2013).</i>		<p>company which has been designated by the foreign government under the applicable bilateral air services agreement with India.</p> <p>Provided further that, Ministry of Civil Aviation certifies that on a reciprocal basis, designated Indian airlines are not subject to levy of similar taxes by whatever name called for the same services appearing under the entry, by the Government of the country designating the foreign airline company.”;</p>
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(B) after serial number 26 and the entries relating thereto, the following serial number and entries relating thereto in columns (2), (3), (4) and (5) shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“26A	Heading 9969 or Heading 9986	Supply of services by way of providing metering equipment on rent, testing for meters/ transformers/capacitors etc., releasing electricity connection, shifting of meters/service lines, issuing duplicate bills etc., which are incidental or ancillary to the supply of transmission and distribution of electricity provided by electricity transmission and distribution utilities to their consumers.	Nil	Nil”

(C) after serial number 46 and the entries relating thereto, the following serial numbers and entries relating thereto in columns (2), (3), (4) and (5) shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“46A	Heading 9981	Research and development services against consideration received in the form of grants supplied by -	Nil	Provided that the research association, university, college or other institution, notified under clauses

**GST by Rakesh Garg & Sandeep Garg – Monthly Update – October 2024**

		(a) a Government Entity; or (b) a research association, university, college or other institution, notified under clauses (ii) or (iii) of subsection (1) of section 35 of the Income Tax Act, 1961.		(ii) or (iii) of subsection (1) of section 35 of the Income Tax Act, 1961 is so notified at the time of supply of the research and development service.”
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(D) after serial number 69 and the entries relating thereto, the following serial number and entries relating thereto in columns (2), (3), (4) and (5) shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
69A	Heading 9992	Services of affiliation provided by a Central or State Educational Board or Council or any other similar body, by whatever name called, to a school established, owned or controlled by the Central Government, State Government, Union Territory, local authority, Governmental authority or Government entity.	Nil	Nil”

(E) for serial number 72 and the entries relating thereto in columns (2), (3), (4) and (5), the following shall be substituted, namely: -

(1)	(2)	(3)	(4)	(5)
“72	Heading 9983 or Heading 9991 or Heading 9992	Any services provided by – (a) the National Skill Development Corporation set up by the Government of India; (b) the National Council for Vocational Education and Training; (c) an Awarding Body recognized by the National Council for Vocational Education and Training; (d) an Assessment Agency recognized by the National Council for Vocational Education and Training; (e) a Training Body accredited with an Awarding Body that is recognized by the National Council for Vocational Education and Training, in relation to- (i) the National Skill Development Programme or any other	Nil	Nil”

		<p>scheme implemented by the National Skill Development Corporation; or</p> <p>(ii) a vocational skill development course under the National Skill Certification and Monetary Reward Scheme; or</p> <p>(iii) any National Skill Qualification Framework aligned qualification or skill in respect of which the National Council for Vocational Education and Training has approved a qualification package.</p>		
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(F) against serial number 74, in column (3), for the words “National Council for Vocational Training”, the words “National Council for Vocational Education and Training” shall be substituted.

(ii) in paragraph 2 of the said notification,

(A) in item (h), -

(a) in sub-item (i), for the words “National Council for Vocational Training”, the words “National Council for Vocational Education and Training” shall be substituted.

(b) in sub-item (ii), for the words “National Council for Vocational Training”, the words “National Council for Vocational Education and Training” shall be substituted.

2. This notification shall come into force with effect from the 10th day of October, 2024.

[F. No. 190354/149/2024-TO(TRU-II) – Part-I CBEC]

**Dilmil Singh Soach, Under Secy.**

**Note:** - The principal notification no. 9/2017 -Integrated Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, vide number G.S.R. 684 (E), dated the 28th June, 2017 and last amended vide notification no. 04/2024 -Integrated Tax (Rate), dated the 12th July, 2024 published in the official gazette vide number G.S.R. 389(E), dated the 12th July, 2024.

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#### **C.5 Notification No. 09/2024 – IT(R) ; dated 08.10.2024**

**G.S.R. 625(E).**— In exercise of the powers conferred by sub-section (3) of section 5 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 10/2017-Integrated Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 685(E), dated the 28th June, 2017, namely:-

**GST by Rakesh Garg & Sandeep Garg – Monthly Update – October 2024**

1. In the said notification, in the Table, after serial number 6AA and the entries relating thereto, the following serial number and entries relating thereto in columns (2), (3) and (4) shall be inserted, namely: -

(1)	(2)	(3)	(4)
“6AB	Service by way of renting of any property other than residential dwelling.	Any unregistered person	Any registered person.”

2. This notification shall come into force with effect from the 10th October, 2024.

[F. No. 190354/149/2024-TO(TRU-II) – Part-I CBEC]

**Dilmil Singh Soach, Under Secy.**

**Note:** - The principal notification no. 10/2017 -Integrated Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, vide number G.S.R. 685 (E), dated the 28th June, 2017 and was last amended vide notification no. 17/2023 -Integrated Tax (Rate), dated the 19th October, 2023 published in the official gazette vide number G.S.R. 766(E), dated the 19th October, 2023.

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**C.6 Corrigendum ; dated 08.10.2024**

GSR.....(E).- In the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No.09/2024- Integrated Tax (Rate), dated the 8th October, 2024, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 625(E), dated the 8th October, 2024, at page number 26, against serial number 5AB, in the table, in column (2) in the line 19, for “any property” read “any immovable property”.

[F.No. 190354/149/2024-TO (TRU-II)-Part-I CBEC]

**(Dilmil Singh Soach)**

Under Secretary to the Government of India

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**GST by Rakesh Garg & Sandeep Garg – Monthly Update – October 2024**

**D CIRCULARS**

<b>S. N.</b>	<b>Date</b>	<b>Circular No.</b>	<b>Subject</b>	<b>Sec</b>	<b>Rule</b>
D.1	11.10.2024	234/28/2024-GST	Clarifications regarding applicability of GST on certain services	9/10	-
D.2	11.10.2024	235/29/2024-GST	Clarification regarding GST rates & classification (goods) based on the recommendations of the GST Council in its 54th meeting held on 9th September 2024 at New Delhi	9/10	-
D.3	11.10.2024	236/30/2024-GST	Clarification regarding the scope of “as is / as is, where is basis” mentioned in the GST Circulars issued on the basis of recommendation of the GST Council in its meetings	9/10	-
D.4	15.10.2024	237/31/2024-GST	Clarifying the issues regarding implementation of provisions of sub-section (5) and sub-section (6) in section 16 of CGST Act, 2017.	16	-
D.5	15.10.2024	238/32/2024-GST	Clarification of various doubts related to Section 128A of the CGST Act, 2017.	128A	-

**D.1 Circular No. 234/28/2024-GST ; dated 11.10.2024**

To,

The Principal Chief Commissioners/ Chief Commissioners/ Principal Commissioners/ Commissioners of Central Tax (All)/ The Principal Director Generals/ Director Generals (All)

Madam/Sir,

**Subject: Clarifications regarding applicability of GST on certain services – reg.**

Based on the recommendations of the GST Council in its 54th meeting held on 9th September 2024, at New Delhi, in exercise of the powers conferred under section 168(1) of the Central Goods and Services Tax Act, 2017, clarifications on the following issues are being issued through this Circular as under:

**2. Applicability of GST on the service of affiliation provided by universities to colleges:**

2.1 Representations have been received seeking clarification on the applicability of GST on the service of affiliation provided by universities to colleges.

2.2 The activity of affiliation is to monitor and ensure whether the institution possesses the required infrastructure in terms of space, technical prowess, financial liquidity, faculty strength, etc. and is thereby eligible for the privileges to conduct the course/program of study for the degree/title extended by the University to the students enrolled in such institutions. The affiliation services provided by the universities to colleges are not by way of services related to the admission of students to such colleges or the conduct of examinations by such colleges.

2.3 Thus, as recommended by the 54th GST Council, it is hereby clarified that the affiliation services provided by universities to their constituent colleges are not covered within the ambit of exemptions provided to educational institutions in the notification No. 12/2017-CT(R) dated 28.06.2017 and GST at the rate of 18% is applicable on the affiliation services provided by the universities.

**3. Applicability of GST on the service of affiliation provided by Central and State educational boards or Councils, or other similar bodies, to schools:**

3.1 Representations have been received to clarify the applicability of GST on the service of affiliation provided by the Central and State educational boards or councils, or other similar bodies, to schools and to regularize the payment of tax on such services for the past period.

3.2 The activity of affiliation carried out by educational boards or councils, or other similar bodies, is to monitor and ensure whether the schools possess the required infrastructure, finances, faculty strength etc. and are thereby eligible for the privileges to operate under the aegis of said boards or councils. The services of affiliation provided to schools by educational boards or councils, or other similar bodies, are not by way of services related to the admission of students to such schools or the conduct of examinations by such schools..

3.3 The matter was placed before the GST Council in its 54th meeting held on 09<sup>th</sup> September 2024, and the GST Council recommended to clarify that such services of affiliation, provided to schools by Central or State educational boards or councils, or other similar bodies, by whatever name called, are taxable. At the same time, the GST Council recommended exempting the supply of affiliation services provided by Central and State educational boards or Councils, or other similar bodies, by whatever name called to government schools i.e. schools established, owned or controlled by the Central Government, State Government, Union Territory, local authority, Governmental authority or Government entity. The same has been exempted w.e.f. 10.10.2024 vide notification No. 08/2024-Central Tax (Rate) dated 08.10.2024.

3.4 In its 54th meeting, the GST Council further recommended regularizing the GST liability on such services provided to all schools for the period from 01.07.2017 to 17.06.2021, i.e., the date of issuance of Circular No. 151/07/2021-GST wherein accreditation services of boards are clarified to be taxable at the rate of 18%.

3.5 Therefore, as recommended by the GST Council, it is clarified that services of affiliation, provided to schools by Central or State educational boards or councils, or other similar bodies, by whatever name called, are taxable. Further, as recommended by the Council,

the payment of GST on the services of affiliation provided by Central and State educational boards or Councils, or other similar bodies, to all schools is regularized on 'as is where is' basis for the period from 01.07.2017 to 17.06.2021.

**4. Applicability of GST on the Directorate General of Civil Aviation (DGCA) approved flying training courses conducted by Flying Training Organizations approved by the DGCA:**

4.1 Representations have been received regarding the applicability of GST on the DGCA-approved flying training courses conducted by Flying Training Organizations (FTOs) which are approved by the Directorate General of Civil Aviation (DGCA). The same has been examined.

4.2 Under GST Law, vide Sl. No. 66 of the notification No. 12/2017- Central Tax (Rate) dated 28.06.2017, services provided by educational institutions to its students, faculty and staff are exempt from levy of GST. In the above notification, "educational institution" has been defined to mean an institution providing services by way of education as a part of a curriculum for obtaining a qualification recognized by any law for the time being in force.

4.3 In exercise of the power vested by Section 5 of the Aircraft Act, 1934, the Central Government has made the Aircraft Rules, 1937, which, inter-alia, provide for 'approved training', i.e. training the curriculum of which has been approved by the DGCA, and 'approved training organization', i.e. a flying training organization which shall obtain the approval of DGCA before the students are enrolled to acquire flying experience. The said rules further state that flying experience required for the issue of private pilot and commercial pilot licenses shall be acquired at the Flying Training Organization (FTO) approved/ recognized by the DGCA. The Civil Aviation Requirements (CAR) issued under the said rules also provide for a completion certificate to be issued by an approved FTO to each student who completes its approved course of training.

4.4 It is evident from the above that the DGCA not only approves FTOs but also flying training courses and mandates the requirement of course completion certificates to be issued to successful candidates in terms of the Aircraft Act, 1934 and the rules prescribed thereunder. Therefore, the approved flying training courses conducted by FTOs approved by DGCA, wherein the DGCA mandates the requirement of a completion certificate, are covered under Sl. No. 66 of Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017 and are hence, exempt.

**5. Regularizing payment of GST on transport of passengers by helicopter:**

5.1 54th GST Council has recommended that the GST rate on transportation of passengers, with or without accompanied baggage, by air, in a helicopter on seat share basis may be notified at 5%. Accordingly, notification No. 07/2024- Central Tax (Rate) dated 08.10.2024 effective from 10.10.2024 has been issued.

5.2 The Council further recommended to regularize payment of GST on transportation of passengers, with or without accompanied baggage, by air, in a helicopter on seat share basis on 'as is where is' basis.

5.3 In addition to above, the Council also recommended to clarify that charter of helicopter would continue to attract GST at the rate of 18%.

5.4 Thus, as recommended by the 54th GST Council, payment of GST on transportation of passengers, with or without accompanied baggage, by air, in a helicopter on seat share basis is hereby regularized on 'as is where is' basis for the period from 01.07.2017 to 09.10.2024.

5.5 Further, as recommended by the 54th GST Council, it is hereby clarified that transport of passengers by helicopter on other than seat share basis i.e., for charter operations will continue to attract GST at the rate of 18%.

**6. Whether incidental/ ancillary services such as loading/ unloading, packing, unpacking, transshipment, temporary warehousing etc., provided in relation to transportation of goods by road is to be treated as part of Goods Transport Agency service, being composite supply, or these services are to be treated as separate independent supplies:**

6.1 Representations have been received to clarify whether incidental/ ancillary services such as loading/ unloading, packing, unpacking, transshipment, temporary warehousing etc., provided in relation to transportation of goods by road is to be treated as part of Goods Transport Agency (GTA) service, being composite supply, or these services are to be treated as separate independent supplies.

6.2 It has been brought to notice that enforcement agencies are raising demands for such services holding them leviable to GST at the rate of 18% by interpreting last para of Question No. 6 of the FAQ issued by CBIC which states that "If such incidental services are provided as separate services and charged separately, whether in the same invoice or separate invoices, they shall be treated as separate supplies", to mean that if a GTA shows packing charges, loading, unloading charges etc., separately in the invoice, the GTA becomes liable to pay GST at the rate of 18% on these services by treating them as cargo handling services.

6.3 After deliberations on the issue and based on recommendations of the 54th GST Council, it is hereby clarified that ancillary or incidental services provided by GTA in the course of transportation of goods by road, such as loading/unloading, packing/unpacking, transshipment, temporary warehousing etc. will be treated as composite supply of transport of goods. The method of invoicing used by GTAs will not generally alter the nature of the composite supply of service. However, if such services are not provided in the course of transportation of goods and are invoiced separately, then these services will not be treated as composite supply of transport of goods.

**7. Regularizing payment of GST on import of services by an establishment of a foreign airlines company from a related person or any of its establishment outside India, when made without consideration:**

7.1 54th GST Council has recommended to exempt import of services by an establishment of a foreign airlines company from a related person or any of its establishment outside India, when made without consideration. Accordingly, notification No. 08/2024-Integrated Tax (Rate) dated 08.10.2024 effective from 10.10.2024 has been issued.

7.2 The Council further recommended to regularize payment of GST on import of services by an establishment of a foreign airlines company from a related person or any of its establishment outside India, when made without consideration for the past period on 'as is where is' basis.

7.3 Therefore, on recommendations of the 54th GST Council, the payment of GST on import of services by an establishment of a foreign airlines company from a related person or any of its establishment outside India, when made without consideration is hereby regularized for the period from 01.07.2017 to 09.10.2024 on 'as is where is' basis.

**8. Applicability of GST on Preferential Location Charges (PLC) collected along with consideration for sale/ transfer of residential / commercial properties:**

8.1 Allowing choice of location of apartment is integral part of supply of construction services and therefore, location charge is nothing but part of consideration charged for supply of construction services before issuance of completion certificate. Being charged along with supply of construction services for the apartment, the same attract GST at same rate as of construction services before issuance of completion certificate.

8.2 Therefore, based on the recommendations of the 54th GST Council, it is hereby clarified that location charges or Preferential Location Charges (PLC) paid along with the consideration for the construction services of residential /commercial/industrial complex forms part of composite supply where supply of construction services is the main service and PLC is naturally bundled with it and are eligible for same tax treatment as the main supply of construction service.

**9. Regularizing payment of GST on certain support services provided by an electricity transmission or distribution utility:**

9.1 GST Council in its 54th meeting held on 09th September, 2024 has recommended to exempt **supply of services by way of providing metering equipment on rent, testing for meters/ transformers/capacitors etc., releasing electricity connection, shifting of meters/service lines, issuing duplicate bills etc., which are incidental or ancillary to the supply of transmission and distribution of electricity provided by transmission and distribution utilities to their consumers.**

9.2 The same have been exempted vide notification No. 08/2024- Central Tax (Rate) dated 08.10.2024 effective from 10.10.2024.

9.3 The GST Council in its 54th meeting has also recommended to regularize the payment of GST for supply of such services for the period i.e., from 01.07.2017 to 09.10.2024 on 'as is where is' basis.

9.4 Therefore, as recommended by the 54th GST Council, the payment of GST on services provided by an electricity transmission or distribution utility which are incidental or ancillary to the supply of transmission and distribution of electricity by such utility, such as those listed in para 9.1 above is hereby regularized on 'as is where is' basis from 01.07.2017 to 09.10.2024.

**10. Regularizing payment of GST on services of film distributors or sub-distributors who act on a principal basis to acquire and distribute films:**

10.1 Representations have been received to clarify regarding the GST liability for the period from 01.07.2017 to 01.10.2021 on transaction between distributors and exhibitors wherein the distributors grant the theatrical rights to the exhibition centers. Field formations have viewed that such transaction are classifiable under SAC 9996 and attracts GST at the rate of 18%.

10.2 Prior to 1st October 2021, GST at the rate of 18% was leviable on “*Motion Picture, videotape and television programme distribution services*” under Heading 9996 whereas 12% rate of GST was leviable on “*temporary or permanent transfer or permitting the use or enjoyment of intellectual property right in respect of goods other than IT technology software*” under Heading 9973. It was observed that both entries apparently covered services by way of licensing of rights to broadcast or show films. This issue was discussed in the 45<sup>th</sup> GST Council meeting held on 17.09.2021 wherein, the Council recommended to keep a uniform rate of 18% on both these entries with effect from 01.10.2021.

10.3 The GST Council in its 54<sup>th</sup> meeting held on 09<sup>th</sup> September 2024 has recommended to regularize the payment of GST on transaction between distributors and exhibitors wherein the distributors grant the theatrical rights to the exhibition centers on ‘as is where is’ basis from 01.07.2017 to 30.09.2021.

10.4 Therefore, as recommended by the GST Council, the payment of GST on transaction between distributors and exhibitors wherein the distributors grant the theatrical rights to the exhibition centers is regularized for the period from 01.07.2017 to 30.09.2021 on ‘as is where is’ basis.

11. Difficulties, if any, in the implementation of this circular may be brought to the notice of the Board.

**(Sachin Jain)**

Joint Secretary, TRU-II

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**D.2 Circular No. 235/29/2024-GST ; dated 11.10.2024**

To,

The Principal Chief Commissioners/ Principal Directors General,

The Chief Commissioners/ Directors General,

The Principal Commissioners/ Commissioners of Central Excise & Central Tax

**Subject: Clarification regarding GST rates & classification (goods) based on the recommendations of the GST Council in its 54<sup>th</sup> meeting held on 9<sup>th</sup> September, 2024, at New Delhi -reg.**

Madam/Sir,

Based on the recommendations of the GST Council in its 54<sup>th</sup> meeting held on 9<sup>th</sup> September, 2024, at New Delhi, in exercise of the powers conferred under section 168(1) of the Central Goods and Services Tax Act, 2017, the Board hereby clarifies the following issues through this circular for the purpose of uniformity in their implementation:

**1. Clarification regarding GST rate on Extruded/Expanded Savoury food products:**

1.1 Representations were received seeking clarification regarding appropriate classification and whether savoury or salted extruded snack pellets are classifiable under HS 2106 as Namkeens due to disputes in the field. Based on the recommendations of GST Council, with effect from 10.10.2024, extruded or expanded products, savoury or salted (other than un-fried or un-cooked snack pellets, by whatever name called, manufactured through

process of extrusion), falling under HS 1905 90 30 attract GST at the rate of 12% vide entry 32C of Schedule II of notification 1/2017-Central Tax (Rate) dated the 28th June, 2017 at par with namkeens, bhujia, mixture, chabena (pre-packaged and labelled) and similar edible preparations in ready for consumption form which are classifiable under HS 2106 90 of entry 46 of Schedule II of Notification 1/2017-Central Tax(Rate) dated the 28<sup>th</sup> June, 2017. The GST rate of 5% continue on un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion.

1.2 However, it is clarified that the reduced GST rate of 12% on extruded or expanded products, savoury or salted (other than un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion) falling under HS 1905 90 30 shall apply prospectively from the date of effect of the said notification. For the past period, 18% GST shall be payable.

## **2. Clarification regarding GST rate on Roof Mounted Package Unit (RMPU) Air Conditioning Machines for Railways:**

2.1 Representations have been received regarding classification of Roof mounted air conditioners for Railways as to whether these goods are to be classified under HS 8415 with 28% GST rate or HS 8607 with 18% GST.

2.2 In this regard Goods falling under heading 8415 (including air conditioning machines) attract a GST rate of 28% vide S. No. 119 of Schedule IV of notification No. 01/2017-CT (Rate) dated 28.06.2017 (as amended). The goods falling under heading 8607 (including parts of railways or tramway locomotives) attract a GST rate of 18% vide S. No. 398G of Schedule III of notification No. 01/2017-CT (Rate) dated 28.06.2017 (as amended). Machines and apparatus of heading 8415, which include Air conditioning machines, are excluded from the ambit of 'parts' covered under heading 8607 as per Section note 2 of Section XVII of Customs Tariff Act, 1975. From a conjoint reading of Note 2 and Note 3 of the Section notes for the Section XVII, it is clear that goods of heading 8401 to 8479 (including 8415 – Air Conditioning Machines) are excluded from the ambit of 'parts' covered under Chapter 86.

2.3 Although there is no ambiguity in the classification, to make it explicitly clear, it is clarified that the Roof Mounted Package Unit (RMPU) Air Conditioning Machines for Railways are classified under HS 8415.

## **3. Clarification regarding GST rate on Car and Motor cycle seats:**

3.1 Representations were received seeking clarification regarding classification of seats meant for four wheeled cars and two-wheelers and the consequent GST rate on seats meant for four wheeled cars and two-wheelers.

3.2 With regards to seats for two wheelers, it is pertinent to note that the Explanatory Note for HS 9401 has specifically excluded items under HS 8714 (includes parts and accessories of two wheelers). The explanatory note for HS 8714 has a list of inclusions, which has mention of Saddles (seats). Thus, for two wheelers (HS 8711), the seats would be classifiable under HS 8714 attracting GST rate of 28% vide S. No. 174 of Schedule IV of notification No. 1/2017-Central Tax (Rate) dated 28th June, 2017 (as amended).

3.3 As regards seats for 4 wheeled vehicles, HS 9401 covers 'Seats, whether or not convertible into beds and parts thereof' (Tariff Item 9401 20 00 specifically covers seats of a kind used for motor vehicle). The Explanatory Note for this heading has also mentioned that

seats for vehicles are covered under the ambit of HS 9401. Further, the Explanatory Notes to Chapter 94 have a list of exclusions that are not to be classified under the said Chapter. This list of exclusions does not mention seats meant for vehicles. Thus, it is seen that car seat would fall under HS 9401.

3.4 Thus, the seat assembly for 4 wheelers are classifiable under HS 9401 while seats for 2-wheelers are classifiable under HS 8714. There is no ambiguity in the GST rates on the said goods - car seats which are classifiable under 9401 attract GST @ 18 % vide S. No. 435A of Schedule III of notification No. 1/2017-Central Tax (Rate) dated 28th June, 2017 (as amended) and seats meant for two wheelers are classifiable under HS 8714 which attract a GST rate of 28%.

3.5 In order to bring parity with seats of motorcycles (classified under HS 8714) which already attract a GST rate of 28%, based on the recommendation of the Council, with effect from 10.10.2024 vide S. No. 210A of Schedule IV of notification No. 1/2017-Central Tax (Rate) dated 28th June, 2017 (as amended), car seats classifiable under HS 9401 attract GST at the rate of 28%. It is clarified that the 28% rate on car seats classifiable under HS 9401 is applicable prospectively, that is, from the date of effect of the said notification.

4. Field formations under your charge may be instructed accordingly.

5. Difficulty, if any, in the implementation of this circular may be brought to the notice of the Board.

**(Limatula Yaden)**

Joint Secretary (TRU)

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**D.3 Circular No. 236/30/2024-GST ; dated 11.10.2024**

To,

The Principal Chief Commissioners/ Principal Directors General,

The Chief Commissioners/ Directors General,

The Principal Commissioners/ Commissioners of Central Excise & Central Tax

**Subject : Clarification regarding the scope of “as is / as is, where is basis” mentioned in the GST Circulars issued on the basis of recommendation of the GST Council in its meetings**

Instances were brought to the notice of the Board pertaining to the prevailing doubts among the field formations/trade as regards the scope of regularization on “as is” or “as is, where is basis” vide various GST Circulars issued for clarification regarding applicable GST rates and appropriate classification of specified goods or service or both on the basis of recommendation of the GST Council in its various meetings.

2. The GST Council in its 54th Meeting held on 9th September 2024 has recommended issuance of clarification to clarify the intent behind the regularization done in the past meetings. Therefore, this Circular is being issued in exercise of power under Section 168 of CGST Act 2017 to clarify **scope of “as is” or “as is, where is basis”**.

3. Circulars have been issued based on recommendation of the GST Council wherein GST non-payment/ short-payments for past period have been regularized “As is” or “As is, where is basis” in certain cases for supply of goods or services or both. Regularization for the past period has been done, on the recommendations of the Council, in situations, such as, where genuine doubts have arisen as there are two competing entries with different rates in the notifications or issues have arisen due to diverse interpretation resulting in a situation where some suppliers have paid a lower rate of GST (including nil rate on account of an exemption entry) and some suppliers have paid a higher rate of GST. It has also been clarified that where taxpayers had paid at the higher GST rate, in such situations they shall not be entitled to any refund.

4. The phrase 'as is where is' is generally used in the context of transfer of property and means that the property is being transferred in its current condition, whatever this condition happens to be and the transferee of property has accepted it with all its faults and defects, whether or not immediately apparent. In the context of GST, the phrase 'regularized on as is where is' basis means that the payment made at lower rate or exemption claimed by the taxpayer shall be accepted and no refund shall be made if tax has been paid at the higher rate. The intention of the Council is to regularize payment at a lower rate including nil rate due to the tax position taken by taxable person, as full discharge of tax liability. The tax position of a taxable person is reflected in the returns filed by the person where the applicable rate of tax (or relevant exemption entry) on a transaction/supply is declared.

5. Thus, in cases where the matters have been regularized on “as is” or “as is, where is basis”, in case of two competing rates and the GST is paid at lower of the two rates, or at nil rate where one of the competing rates was nil under notification entry, by some suppliers while other suppliers have paid at higher rate, payment at lower rate shall be treated as tax fully paid for the period that is regularized.

**Illustration 1:**

*In a situation where certain tax payers have paid 5% GST on supply of “X”, while some have paid 12% and the GST Council recommends to reduce the rate to 5% prospectively and regularize the past on “as is where is basis” which is notified on 1.12.2023, this means that for the period prior to 1.12.2023, the 5% GST paid by tax payer will be treated as tax fully paid and they would not be required to pay duty differential of 7% between 5% and 12%. For those tax payers who have paid 12% GST, no refund would be allowed.*

**Illustration 2:**

*In a situation where certain tax payers have paid 5% GST on supply of “X” while some have paid nil duty due to the genuine doubt that there was an exemption entry for “X”, and the GST Council recommends to clarify that the applicable rate is 5% and to regularize the past on “as is where is basis”, in view of prevailing genuine doubts, which is notified on 1.12.2023, this means that for the period prior to 1.12.2023, nonpayment of GST and declaring such transactions as exempted supply in their return by the tax payer will be treated as full discharge of tax liability and they would not be required to pay duty differential of 5 % between Nil and 5%. For those tax payers who have paid 5%, no refund would be made.*

**Illustration 3:**

*In a situation where the interpretational issue is between 5% and 12% rates and some taxpayers have paid 5 % , others have paid 12% while certain tax payers have not paid GST on supply of “X”, and the GST Council recommends to clarify that the applicable rate is 12% and regularize the past on “as is where is basis” which is notified on 1.12.2023, this means that for the period prior to 1.12.2023, the 5% GST paid by tax payer will be treated as tax fully paid and they would not be required to pay duty differential between 5% and 12% . For those tax payers who have paid 12%, no refund would be made. However, the regularization would not apply to situations where no tax has been paid. In such cases, the applicable tax i.e. 12% shall be recovered.*

6. Accordingly, suitable instructions shall be passed on to the field formations under your charge.
7. Difficulty, if any, in the implementation of this circular may be brought to the notice of the Board.

**(Limatula Yaden)**  
Joint Secretary (TRU)

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**D.4 Circular No. 237/31/2024-GST ; dated 15.10.2024**

To,

The Principal Chief Commissioners/ Chief Commissioners/ Principal Commissioners/  
Commissioners of Central Tax (All)

The Principal Directors General/ Directors General (All)

Madam/Sir,

**Subject: Clarifying the issues regarding implementation of provisions of sub-section (5) and sub-section (6) in section 16 of CGST Act, 2017-reg.**

Reference is invited to sub-section (5) and sub-section (6) of section 16 of the Central Goods & Services Tax Act, 2017 (hereinafter referred to as the “CGST Act”) inserted in section 16 of the CGST Act, with effect from the 1st day of July, 2017, vide section 118 of the Finance (No. 2) Act, 2024, whereby the time limit to avail input tax credit under provisions of sub-section (4) of section 16 of CGST Act has been retrospectively extended in certain specified cases.

**1.2** Sub-section (4), sub-section (5) and sub-section (6) of section 16 of the CGST Act are reproduced below for ready reference:

*“(4) A registered person shall not be entitled to take input tax credit in respect of any invoice or debit note for supply of goods or services or both after the thirtieth day of November following the end of financial year to which such invoice or debit note pertains or furnishing of the relevant annual return, whichever is earlier.*

*Provided that the registered person shall be entitled to take input tax credit after the due date of furnishing of the return under section 39 for the month of September, 2018 till the due date of furnishing of the return under the said section for the month of*

*March, 2019 in respect of any invoice or invoice relating to such debit note for supply of goods or services or both made during the financial year 2017-18, the details of which have been uploaded by the supplier under sub-section (1) of section 37 till the due date for furnishing the details under sub-section (1) of said section for the month of March, 2019.*

*(5) Notwithstanding anything contained in sub-section (4), in respect of an invoice or debit note for supply of goods or services or both pertaining to the Financial Years 2017-18, 2018-19, 2019-20 and 2020-21, the registered person shall be entitled to take input tax credit in any return under section 39 which is filed upto the thirtieth day of November, 2021.*

*(6) Where registration of a registered person is cancelled under section 29 and subsequently the cancellation of registration is revoked by any order, either under section 30 or pursuant to any order made by the Appellate Authority or the Appellate Tribunal or court and where availment of input tax credit in respect of an invoice or debit note was not restricted under sub-section (4) on the date of order of cancellation of registration, the said person shall be entitled to take the input tax credit in respect of such invoice or debit note for supply of goods or services or both, in a return under section 39,—*

- (i) filed upto thirtieth day of November following the financial year to which such invoice or debit note pertains or furnishing of the relevant annual return, whichever is earlier; or*
- (ii) for the period from the date of cancellation of registration or the effective date of cancellation of registration, as the case may be, till the date of order of revocation of cancellation of registration, where such return is filed within thirty days from the date of order of revocation of cancellation of registration, whichever is later.”*

**1.3** Further, it has been provided in section 150 of the Finance (No.2) Act, 2024 (reproduced below), that no refund of any tax paid or the input tax credit reversed shall be granted on account of the said retrospective insertion of sub-section (5) and sub-section (6) of section 16 of the CGST Act.

*“150. No refund shall be made of all the tax paid or the input tax credit reversed, which would not have been so paid, or not reversed, had section 118 been in force at all material times.”*

**1.4** Besides, vide Notification No. 22/2024 –Central tax dated 08.10.2024, a special procedure for rectification of orders has been notified under section 148 of the CGST Act, to be followed by the class of taxable persons, against whom orders under section 73 or section 74 or section 107 or section 108 of the CGST Act have been issued confirming demand for wrong availment of input tax credit on account of contravention of provisions of sub-section (4) of section 16 of the CGST Act, but where such input tax credit is now available as per the provisions of sub-section (5) or sub-section (6) of section 16 of the CGST Act, and where appeal against the said order has not been filed.

**1.5** Representations have been received from trade and industry requesting for clarification in respect of various issues pertaining to availment of benefit of the said amendments in section 16 of CGST Act to the taxpayers against whom demands have been issued alleging wrong availment of input tax credit in contravention of provisions of sub-section (4) of section 16 of CGST Act, who are now entitled to avail the said input tax credit as per the retrospectively inserted provisions of sub-section (5) or sub-section (6) of section 16 of the CGST Act.

**2.** In order to ensure uniformity in the implementation of the provisions of law across the field formations, the Board, in exercise of its powers conferred by section 168 (1) of the CGST Act, hereby clarifies the issues as below.

**3.** The following action may be taken by the tax authorities and/ or the taxpayers in various scenarios for availment of benefit on account of retrospectively inserted provisions of sub-section (5) or sub-section (6) of section 16 of the CGST Act:

**3.1 Where no demand notice/statement has been issued under section 73 or section 74 of the CGST Act:**

In cases, where any investigation/proceedings in respect of wrong availment of input tax credit alleging contravention of provisions of sub-section (4) of section 16 of the CGST Act has been initiated, but no demand notice/statement under section 73 or section 74 of the said Act has been issued, and taxpayers are now entitled to avail the said input tax credit under the provisions of sub-section (5) or sub-section (6) of section 16 of the CGST Act, the proper office shall take cognizance of the sub-section (5) or sub-section (6) of section 16 of CGST Act, inserted retrospectively with effect from 01.07.2017 and take further appropriate action. This also includes the cases where an intimation in FORM DRC-01A has been issued under rule 142(1A) of the CGST Rules for denial of input tax credit on account of contravention of sub-section (4) of section 16 of the said Act, but no demand notice/statement under section 73 or section 74 of the said Act has been issued.

**3.2 Where demand notice/ statement under section 73 or section 74 of CGST Act has been issued but no order under section 73 or section 74 of CGST Act has been issued by the Adjudicating Authority:**

In such cases, the Adjudicating Authority shall take cognizance of sub-section (5) or sub-section (6) of section 16 of the CGST Act, inserted retrospectively with effect from 01.07.2017, and pass appropriate order under section 73 or section 74 of the CGST Act.

**3.3 Where order under section 73 or section 74 of the CGST Act has been issued and appeal has been filed under section 107 of the CGST Act with the Appellate Authority but no order under section 107 of the CGST Act has been issued by the Appellate Authority:**

In such cases, the Appellate Authority shall take cognizance of sub-section (5) or sub-section (6) of section 16 of the CGST Act, inserted retrospectively with effect from 01.07.2017, and pass appropriate order under section 107 of the CGST Act.

**3.4 Where order under section 73 or section 74 of the CGST Act has been issued and Revisional Authority has initiated proceedings under section 108 of the CGST Act, but no order under section 108 of the CGST Act has been issued by the Revisional Authority:**

In such cases, the Revisional Authority shall take cognizance of sub-section (5) or sub-section (6) of section 16 of the CGST Act, inserted retrospectively with effect from 01.07.2017, and pass appropriate order under section 108 of the CGST Act.

**3.5 Where order under section 73 or section 74 of the CGST Act has been issued but no appeal against the said order has been filed with the Appellate Authority, or where the order under section 107 or section 108 of the CGST Act has been issued by the Appellate Authority or the Revisional Authority but no appeal against the said order has been filed with the Appellate Tribunal:**

In such cases, where any order under section 73 or section 74 or section 107 or section 108 of the CGST Act has been issued confirming demand for wrong availment of input tax credit on account of contravention of provisions of sub-section (4) of section 16 of the CGST Act, but where such input tax credit is now available as per the provisions of sub-section (5) or sub-section (6) of section 16 of the CGST Act, and where appeal against the said order has not been filed, the concerned taxpayer may apply for rectification of such order under the special procedure under section 148 of the CGST Act notified vide Notification No. 22/2024 – Central tax dated 08.10.2024, within a period of six months from the date of issuance of the said notification.

**3.5.1** The taxpayers can file an application for rectification electronically, after login to [www.gst.gov.in](http://www.gst.gov.in), using their credentials, by navigating as below in various cases:

- a. In case where an application for rectification of an order issued under section 73 or section 74 of the CGST Act is to be filed:
  - i. Click Dashboard > Services > User Services > My Applications.
  - ii. Select “Application for rectification of order” in the Application Type field. Then, click the NEW APPLICATION button.
- b. In case where an application for rectification of an order issued under section 107 of the CGST Act is to be filed:
  - i. Click **Dashboard > Services > User Services > View Additional Notices/Orders**
  - ii. Additional Notices and Orders page is displayed. Click the **View** hyperlink to go to the Case Details screen of the issued Notice/Order.
  - iii. **Case Details** page is displayed. The **APPLICATIONS** tab is selected by default. Select the **ORDERS** tab and click the “Initiate Rectification” link.
- c. In case where an application for rectification of an order issued under section 108 of the CGST Act is to be filed:
  - i. Click **Dashboard > Services > User Services > View Additional Notices/Orders**
  - ii. **Additional Notices and Orders** page is displayed. Click the **View** hyperlink to go to the Case Details screen of the issued Notice/Order.

- iii. **Case Details** page is displayed. The **NOTICES** tab is selected by default. To submit Rectification Request against the Revision Order issued to you by the Revisional Authority, select the **ORDERS** tab and click the “Initiate Rectification” link.

**3.5.2** While filing such application for rectification of order, the taxpayer shall upload along with the application for rectification of order, the information in the proforma in **Annexure A** of the said notification, containing inter-alia the details of the demand confirmed in the said order of the input tax credit wrongly availed on account of contravention of sub-section (4) of section 16 of the CGST Act, which is now eligible as per sub-section (5) and/or sub-section (6) of section 16 of the CGST Act.

**3.5.3** Such application for rectification shall be dealt by the proper officer who had passed the order for which the said rectification application has been filed. The said officer shall take a decision on the said application for rectification and issue the order, as far as possible, within a period of three months from the date of such application. Besides, in case where any rectification is being made by the proper officer in the order for which the rectification application has been filed, he shall also upload a summary of the rectified order electronically in FORM DRC-08 in cases where rectification of an order issued under section 73 or section 74 of the CGST Act is being made, and in FORM GST APL-04, in cases where rectification of an order issued under section 107 or section 108 of the said Act is being made. While taking a decision on such application for rectification filed under the said special procedure, the proper officer shall also consider other grounds, if any, for denial of input tax credit, other than contravention of sub-section (4) of section 16 of the CGST Act, invoked in the concerned notice issued under section 73 or section 74, as applicable, in respect of the said amount of input tax credit.

**3.5.4** Where the rectification adversely affects the said person, the principles of natural justice shall be followed by the said proper officer.

**3.5.5** Further, it is to be noted that in cases where any rectification has been made by the proper officer in the order for which the rectification application has been filed, an appeal against such rectified order can be filed under the provisions of section 107 or section 112 of the CGST Act, as the case may be, within the time limit specified therein.

**4.** It is pertinent to note that in terms of section 150 of the Finance (No. 2) Act, 2024, no refund of tax already paid or input tax credit already reversed would be available, where such tax has been paid or input tax credit has been reversed on account of contravention of provisions of sub-section (4) of section 16 of the CGST Act, and where such input tax credit is now available as per the provisions of sub-section (5) or sub-section (6) of section 16 of the CGST Act.

**5.** It is to be noted that the rectification application of an order issued under section 73 or section 74 or section 107 or section 108 of the CGST Act, can be filed under the special procedure notified vide notification No. 22/2024 – Central tax dated 08.10.2024, within a period of six months from the date of issuance of the said notification, only in cases where the issue or one of the issues on which the demand has been confirmed in the said order, pertains to wrong availment of input tax credit on account of contravention of provisions of sub-section (4) of section 16 of the CGST Act, and where such input tax credit is now available as per the

provisions of sub-section (5) or sub-section (6) of section 16 of the CGST Act. In cases where no such issue is involved and a taxpayer requires to file an application of rectification of an order, such rectification application can be filed by the taxpayers only under the provisions of section 161 of the CGST Act, within the time limit specified therein. In case a taxpayer has filed an application for rectification of an order under the special procedure notified vide notification No. 22/2024 – Central tax dated 08.10.2024, but where it is found that the issues in the said order do not involve any issue of wrong availment of input tax credit on account of contravention of provisions of sub-section (4) of section 16 of the CGST Act, and where such input tax credit is now available as per the provisions of sub-section (5) or sub-section (6) of section 16 of the CGST Act, such an application would be summarily rejected by the proper officer with a remark that, *“The rectification application is rejected as it is found that the same is not covered under the notification No. 22/2024 – Central tax dated 08.10.2024, as no such issue is involved in the said order pertaining to wrong availment of input tax credit on account of contravention of provisions of sub-section (4) of section 16 of the CGST Act, and where such input tax credit is now available as per the provisions of sub-section (5) or sub-section (6) of section 16 of the CGST Act”*.

6. It is requested that suitable trade notices may be issued to publicize the contents of this Circular.

7. Difficulty, if any, in the implementation of this Circular may be brought to the notice of the Board. Hindi version would follow.

**Sanjay Mangal**

Principal Commissioner (GST)

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**D.5 Circular No. 238/32/2024-GST ; dated 15.10.2024**

To,

The Pr. Chief Commissioners / Chief Commissioners / Principal Commissioners /  
Commissioners of Central Tax (All)

The Principal Directors General / Directors General (All)

Madam/Sir,

**Subject: Clarification of various doubts related to Section 128A of the CGST Act, 2017.**

Based on the recommendations of the GST Council made in its 53rd meeting, Section 128A has been inserted in the Central Goods and Services Tax Act, 2017 (hereinafter referred to as ‘the CGST Act’) with effect from 01.11.2024 to provide for waiver of interest or penalty or both, relating to demands under section 73 of the CGST Act pertaining to Financial Years 2017-18, 2018-19 and 2019-20, subject to certain conditions.

1.2 Subsequently, based on the recommendations of the GST Council made in its 54th meeting, Rule 164 has been inserted in Central Goods and Services Tax Rules, 2017 (hereinafter referred to as ‘the CGST Rules’) with effect from 01.11.2024 vide notification No.20/2024-Central tax dated 8th October 2024, providing for procedure and conditions for closure of proceedings under section 128A of CGST Act.

1.3 Further, vide notification No. 21/2024-Central tax dated 8th October 2024, 31.03.2025 has been notified under sub-section (1) of section 128A of CGST Act as the date on or before which the full payment of tax demanded in the notice/ statement/ order needs to be made by the taxpayer in order to avail the benefit of waiver of interest or penalty or both under the said section. Also, for cases where the application is made as per the first proviso to the sub-section (1) of the section 128A of CGST Act, the date on or before which the full payment of tax demanded in the order issued by the proper officer redetermining the tax under section 73 of CGST Act needs to be made by the taxpayer, has been notified as six months from the date of issuance of such order by the proper officer re-determining the tax under section 73 of CGST Act.

2.1 Various doubts have been raised by the trade and the field formations in respect of implementation of provisions of Section 128A of the CGST Act, relating to waiver of interest or penalty or both in respect of demands under section 73 of the CGST Act pertaining to Financial Years 2017-18, 2018-19 and 2019-20.

2.2 In order to clarify the issue and to ensure uniformity in the implementation of the provisions of the law across field formations, the Board, in exercise of its powers conferred by section 168(1) of the CGST Act, hereby issues the following clarifications and guidelines.

2.3 Unless otherwise specified, all the sections mentioned in this circular refer to sections of the CGST Act and all the rules mentioned herein refer to the rules of CGST Rules.

3. The procedure to be followed by the taxpayers and the tax officers to avail and implement the benefit provided under Section 128A, is as follows:

**3.1 Filing of application:**

3.1.1 Section 128A provides for “Waiver of interest or penalty or both relating to demands raised under section 73, for certain tax periods”. Therefore, provisions of Section 128A are applicable in cases where notices/ statements have been issued under Section 73, for the FYs 2017-18, 2018-19 and 2019-20, in the following situations:

- (a) Where a notice issued under sub-section (1) of section 73 or a statement issued under sub-section (3) of section 73, but where no order under sub-section (9) of section 73 has been issued;
- (b) Where an order has been issued under sub-section (9) of section 73, in respect of the notice/ statement issued under section 73, but where no order has been issued by the Appellate Authority/ Revisional Authority under sub-section (11) of section 107 or sub-section (1) of section 108;
- (c) Where an order has been issued by the Appellate Authority/ Revisional Authority under sub-section (11) of section 107 or sub-section (1) of section 108, in the cases where notice/ statement was issued under section 73 and where no order under sub-section (1) of section 113 has been passed by the Appellate Tribunal;

3.1.2 Additionally, as per the first proviso to sub-section (1) of Section 128A, in cases where a notice was initially issued under section 74 for FYs 2017-18, 2018-19 and 2019-20, and an order is passed or required to be passed by the proper officer under section 73 (in pursuance of the direction of the Appellate Authority or Appellate Tribunal or a court in accordance with the provisions of sub-section (2) of section 75), those cases are also covered under Section 128A for the purpose of waiver of interest or penalty or both.

3.1.3 In cases referred to in clause (a) of sub-section (1) of Section 128A where a notice/ statement under Section 73 has been issued demanding tax inter alia pertaining to the period from July 2017 to March 2020, for which no order has been issued under section 73, an application in FORM GST SPL-01, may be filed electronically on the common portal, by the taxpayer.

3.1.4 In cases referred to in clause (b) of sub-section (1) of Section 128A, where an order has been issued under Section 73 demanding tax inter alia pertaining to the period from July 2017 to March 2020, for which no order has been issued under section 107 or section 108, an application in FORM GST SPL-02, may be filed electronically on the common portal, by the taxpayer. Similarly, in cases referred to in clause (c) of sub-section (1) of Section 128A, where an order has been issued under Section 107 or Section 108, but no order has been issued under section 113, an application in FORM GST SPL-02, may be filed electronically on the common portal, by the taxpayer.

3.1.5 The application in FORM GST SPL-01 or FORM GST SPL-02, as the case may be, shall be filed within a period of three months from the date notified under section 128A (1), i.e., within three months from 31.03.2025. However, as per the first proviso to sub-section (1) of Section 128A, where a notice has been issued under section 74, and the Appellate Authority or Appellate Tribunal or a court directs the proper officer to redetermine the tax as if the demand notice is issued under section 73, in accordance with the provisions of section 75(2), then same is covered under clause (b) of sub-section (1). Therefore, as mentioned in proviso to sub-rule (6) of Rule 164, in such cases, an application in FORM GST SPL-02, can be filed within six months from the date of communication of order of the proper officer redetermining the amount of tax to be paid under section 73.

3.1.6 Where an appeal under Section 107 or section 112 has been filed by the taxpayer, against an order referred to in clause (b) or clause (c) of sub-section (1) of section 128A, or where a writ petition has been filed by the taxpayer against a notice/ statement/ order referred to in clause (a) or (b) or clause (c) of sub-section (1) of section 128A, the taxpayer is required to withdraw the same before filing an application for waiver of interest or penalty or both, and enclose the order of withdrawal of such appeal/ writ petition in along with the application filed in FORM GST SPL-01 or FORM GST SPL-02, as the case may be. However, in cases where the applicant has filed the application or any other document, for withdrawal of an appeal or writ petition before Appellate Authority or Appellate Tribunal or a court, as the case may be, but the order for withdrawal has not been issued by the concerned authority till the date of filing of the application in FORM GST SPL-01 or FORM GST SPL-02, he is required to upload the copy of such application or the document filed for withdrawal of the said appeal or writ petition along with the said application in FORM GST SPL-01 or FORM GST SPL-02. It is to be mentioned that he is required to upload the final order for withdrawal of the said appeal or writ petition on the common portal, within one month of the issuance of the said order for withdrawal by the concerned authority.

3.1.7 It may be noted that, in case the taxpayer has been issued multiple notices/ statements/ orders pertaining to demands under section 73, for period from July 2017 to March 2020, he is required to file a separate application in FORM GST SPL-01 or FORM GST SPL-02, as the case may be, in respect of each of the concerned notice/ statement/ order.

### 3.2 **Payment of tax:**

3.2.1 With respect to a notice or statement referred to in clause (a) of sub-section (1) of Section 128A, i.e., a notice or statement that is yet to be adjudicated, the payment towards the tax demanded in the said notice shall be made by the taxpayer through FORM GST DRC-03.

3.2.2 With respect to an order referred to in clause (b) and clause (c) of sub-section (1) of Section 128A, the payment towards such tax demanded shall be made by the taxpayer, only by the making the payment against the debit entry created in the Part II of the Electronic Liability Register (ELR) by the demand order. In this regard, the procedure mentioned in para 4 of Circular No. 224/18/2024 -GST dated 11th July 2024 may be referred to. However, in cases where the payment towards tax demanded in the demand order has already been made through FORM GST DRC-03, the procedure prescribed in rule 142(2B) may be followed. In such cases, the taxpayer shall be required to file an application in FORM GST DRC-03A as prescribed in the said rule, in order to adjust the amount already paid vide the FORM GST DRC-03, towards the demand created in the ELR-Part II, before filing the application for waiver under Section 128A in FORM GST SPL-02. For the purposes of determining the date of payment of full amount of tax, the date on which the amount has been paid through FORM GST DRC-03 may be considered and not the date on which the said amount has been adjusted using FORM GST DRC-03A.

3.2.3 Such payment shall be made on or before the date notified under section 128A (1), i.e., on or before 31.03.2025. Where applications are filed in respect of cases referred to in the first proviso to sub-section (1) of section 128A, then the applicants shall be required to make the payment on or before the date notified under section 128A (1) specifically for those cases, i.e., within six months of the communication of the order of the proper officer redetermining the amount of tax to be paid under section 73.

3.2.4 In cases where the amount of tax payable as per the notice/ statement/ order includes the amount that was demanded due to contravention of provisions of sub-section (4) of section 16, which is however not payable anymore due to the retrospective insertion of sub-section (5) and sub-section (6) to section 16, the full amount of tax payable as per the notice/ statement/ order as mentioned in sub-section (1) of section 128A for eligibility of waiver of interest or penalty or both shall be calculated after deducting the amount, which is not payable anymore as per sub-sections (5) or sub-section (6) of section 16, as per sub-rule (5) of Rule 164. In this regard, it is also to be mentioned that, where the taxpayer is deducting the amount of input tax credit which was denied on account of contravention of sub-section (4) of section 16, but which is now available as per retrospectively inserted provisions of sub-section (5) or sub-section (6) of section 16 of the CGST Act, he is not required to file an application for rectification for the same in terms of the special procedure notified under section 148 vide notification No. 22/2024-Central tax dated 8th October 2024.

3.2.5 It is also clarified that while calculating the amount deductible on account of not being payable in accordance with sub-section (5) or sub-section (6) of Section 16, from the amount payable in terms of the notice or statement or order under section 73, as the case may be, taxpayer is required to ensure that such amount is deducted only where ITC has been denied solely on account of contravention of Section 16(4) of the CGST Act and not on any other grounds. The tax officer scrutinising such applications is also required to verify that the

said amount that has been deducted by the taxpayer as not payable anymore on account of retrospective insertion of sub-section (5) and sub-section (6) to section 16, was initially denied solely deducted on the basis of contravention of sub-section (4) of section 16, and not on any other grounds.

3.2.6 It is further mentioned that, in cases referred to in sub-rule (3) and sub-rule (4) of rule 164, the applicant can file the application for waiver of interest or penalty or both under section 128A, in respect of a notice/ statement/ order mentioned in sub-section (1) of section 128A, only after payment of full amount of tax demanded in the said notice/ statement/ order, including on account of demand pertaining to erroneous refund, if any, and also on account of demand pertaining to the period other than the period mentioned in sub-section (1) of section 128A, if any, in the said notice/ statement/ order.

### 3.3 **Processing of application and issuance of order:**

3.3.1 The proper officer for processing the application for waiver of interest or penalty or both under Section 128A, would be the proper officer to issue the order under section 73, in case the application is filed in FORM GST SPL-01, and would be the proper officer for recovery under Section 79, in case the application is filed in FORM GST SPL-02.

3.3.2 The proper officer on receipt of the application in FORM GST SPL-01 or FORM GST SPL-02, shall examine the said application. If, on examination, he finds that the said application is liable to be rejected, he shall issue a notice to the applicant, within three months from the date of receipt of the said application, in FORM GST SPL-03 on the common portal. The proper officer shall also give the applicant an opportunity of personal hearing.

3.3.3 On receipt of the notice in FORM GST SPL-03, the applicant may file his reply in FORM GST SPL-04, electronically on the common portal, within a period of one month from the date of receipt of the notice.

3.3.4 The proper officer shall issue an order in FORM GST SPL-05, accepting the said application, if he is satisfied that the applicant is eligible for waiver of interest or penalty or both under Section 128A. However, if the proper officer, based on the application and the reply in FORM GST SPL-04 received from the taxpayer, is of the view that the applicant is not eligible for waiver of interest or penalty or both under Section 128A, he shall issue an order in FORM GST SPL-07, rejecting the said application.

3.3.5 The order in FORM GST SPL-05 or FORM GST SPL-07 shall be required to be issued within the time period prescribed in sub-rule (13) of rule 164. In terms of sub-rule (14) of rule 164, in cases where no order is issued within the time limit prescribed in sub-rule (13) of rule 164, the application filed in FORM GST SPL-01 or FORM GST SPL -02, as the case may be, shall be deemed to be approved, and the order in FORM GST SPL-05 approving the said application shall be made available on the common portal.

3.3.6 In cases where an application for waiver of interest or penalty or both was filed in FORM GST SPL-01 and an order approving the said application is issued by the proper officer in FORM GST SPL-05, then a summary of order in FORM GST DRC-07 need not be issued on the common portal. However, in cases where an order in FORM GST SPL-05 or in FORM GST SPL-06, as the case may be, has been issued approving an application filed

in FORM GST SPL-02, the liability earlier created in the ELR – Part II by the demand order or the appellate order, as the case may be, shall stand modified accordingly.

3.3.7 It is also to be mentioned that as per the second proviso to sub-section (1) of Section 128A, the conclusion of proceedings against a demand notice/ statement/ order under this section and further issuance of such conclusion order in FORM GST SPL-05 or in FORM GST SPL-06, as the case may be, in cases where the department had filed an application/ initiated revisional proceedings against the said demand notice/ statement/ order, is conditional upon the payment of additional tax payable, if any, as determined by the Appellate Authority or the Appellate Tribunal or the court or the Revisional Authority, as the case may be, within three months of issuance of such order. In case, such additional tax is not paid within the specified time limit, then as per sub-rule (16) of Rule 164, the waiver of interest or penalty or both provided under section 128A as per the order issued in FORM GST SPL-05 or FORM GST SPL-06, as the case may be, shall become void.

3.3.8 Further, while processing the said application, the proper officer shall ensure that the applicant has paid the amount of tax demanded in the notice/ statement/ order referred in sub-section (1) of section 128A (other than the amount not payable anymore due to the retrospective insertion of sub-section (5) and sub-section (6) to section 16, as referred in para 3.2.4), including the amount of tax demand pertaining to erroneous refund, if any, and also on account of demand pertaining to the period other than the period mentioned in sub-section (1) of section 128A, if any, in the said notice/ statement/ order. Further, the proper officer shall also keep in consideration that waiver of interest and penalty under section 128A is available only in respect of demand pertaining to the period mentioned in sub-section (1) of section 128A, and the demand on issues other than on account of erroneous refund.

3.3.9 Where it is found that any amount of interest and penalty is payable by the applicant on account of some demand pertaining to the period other than the period mentioned in sub-section (1) of section 128A or pertaining to demand of erroneous refund, the detail of the same shall be mentioned in column no. 19 and column no. 20 of FORM GST SPL-05 or FORM GST SPL-06, as the case may be. Further, in such cases, an opportunity of personal hearing may be granted to the applicant, before issuance of order in FORM GST SPL-05 or FORM GST SPL-06.

3.3.10 In cases referred in para 3.3.9, the applicant is required to pay the amount of interest or penalty or both, detailed in column no. 19 and column no. 20 of FORM GST SPL-05 or FORM GST SPL-06, within a period of three months from the date of issuance of the said order in FORM GST SPL-05 or FORM GST SPL-06, as the case may be. In case where the said amount is not paid within the period of three months from the date of issuance of the said order in FORM GST SPL-05 or FORM GST SPL-06, as the case may be, the waiver of interest or penalty or both under section 128A as per the order issued in FORM GST SPL-05 or FORM GST SPL-06, shall become void, as per sub-rule (17) of rule 164.

#### **3.4 Appeal against the orders issued under Rule 164:**

3.4.1 No appeal shall lie under section 107, against an order issued in FORM GST SPL-05 concluding the proceedings under section 128A. The order issued in FORM GST SPL-07, rejecting the application for waiver, shall be, however, appealable in accordance with sub-section (1) of section 107 within the time limit specified therein, by filing an application

in FORM GST APL-01. In such cases, normally, no pre-deposit may be required to be paid by the taxpayer for filing the said appeal, as the said amount may already have been paid as a part of payment of tax dues involved in the demand notice/ statement / order before filing an application in FORM GST SPL-01 or FORM GST SPL-02. However, in cases where no amount of tax dues has been paid or amount of tax dues paid is less than the requisite amount for pre-deposit for filing appeal as per sub-section (6) of section 107, the remaining amount of pre-deposit will be required to be paid for filing the said appeal.

3.4.2 It is also important to note that the subject matter of the appeal will only be regarding the applicability of waiver of interest or penalty or both under Section 128A and not on the merits of the original notice/ statement/ order.

3.4.3 It is to be mentioned that, in cases where an appeal has been filed by the applicant against the order in FORM GST SPL-07, and the appellate authority holds that the proper officer has wrongly rejected the application, thereby allowing the applicant the benefit of the waiver of interest or penalty or both, the said appellate authority shall pass an order in FORM GST SPL-06. This form shall accordingly modify the liability created, if any, in the ELR-Part II.

3.4.4 Where appeal had been withdrawn before filing an application in FORM GST SPL-02, for availing the waiver of interest or penalty or both under Section 128A, but the application for waiver is rejected by the proper officer by issuance of order in FORM GST SPL-07,

(a) in cases, where the taxpayer prefers an appeal against the said rejection order, and the appellate authority holds that the proper officer has rightly rejected the said application made in FORM GST SPL-02, and issues an order in FORM GST APL-04, then the original appeal filed by the applicant shall be restored, subject to condition that the applicant files an undertaking electronically on the portal in FORM GST SPL-08, that he has neither filed nor intends to file any appeal against such order of the Appellate Authority.

(b) in cases, where the taxpayer prefers an appeal against the said rejection order, and the appellate authority holds that the proper officer has wrongly rejected the said application made in FORM GST SPL-02, and issues an order in FORM GST SPL-06, thereby holding that the appellant is eligible for waiver of interest or penalty or both, no appeal shall lie against the said order issued in FORM GST SPL-06.

(c) in case, where the taxpayer does not prefer an appeal within the time period mentioned in sub-section (1) of section 107 against the said rejection order, then the original appeal filed by the applicant shall be restored.

4. Further, the following issues with respect to availing the benefit of waiver of interest or penalty or both provided under Section 128A, are also clarified hereby:

S. No.	Issue	Clarification
1	Whether the benefit provided under Section 128A will be applicable to taxpayers who have paid the tax component in full	In this regard, it is to be mentioned that all such amount paid towards the said demand upto the date notified under sub-section (1) of section 128A, irrespective of whether the

	before the date on which the said section has come into effect?	said payment has been done before Section 128A comes into effect, or after that, and irrespective of whether such payment was made before the issuance of the demand notice or demand order, or after that, shall be considered as paid towards the amount payable in sub-section (1) of Section 128A, as long as the said amount has been paid upto the date notified under sub-section (1) of section 128A and was intended to be paid towards the said demand.
2	Whether amount recovered by the tax officers as tax due from any other person on behalf of the taxpayer, against a particular demand can be considered as tax paid towards the same for the purpose of Section 128A?	Yes. The said amount recovered by the tax officers as tax due from any other person on behalf of the taxpayer against a demand, shall also be considered as the tax paid towards the said demand, for the purpose of section 128A provided the same has been recovered on or before the date notified under sub-section (1) of section 128A.
3	Whether the amount recovered by the tax officers as interest or penalty or both, pertaining to demand under Section 73 pertaining to Financial Years 2017-18, 2018-19 and 2019-20, can be adjusted against the tax amount payable towards the demand made under Section 73 pertaining to the said financial years?	No. It is mentioned that as per the third proviso to sub-section (1) of section 128A, no refund of such amount of interest or penalty or both, is available. Accordingly, any amount paid by the taxpayer or recovered by the tax officers, as interest or penalty cannot be adjusted towards the amount payable as tax.
4	Whether the benefit provided under Section 128A will be applicable in cases, where the tax due has already been paid and the notice or demand orders under Section 73 only pertains to interest and/or penalty involved?	Where the tax due has already been paid and the notice or demand orders under Section 73 only pertains to interest and/or penalty involved, the same shall be considered for availing the benefit of section 128A. However, the benefit of waiver of interest and penalty shall not be applicable in the cases where the interest has been demanded on account of delayed filing of returns, or delayed reporting of any supply in the return, as such interest is related to demand of interest on self-assessed liability and does

		not pertain to any demand of tax dues and is directly recoverable under sub-section (12) of section 75.
5	Whether the benefit under Section 128A is available, if the taxpayer intends to avail partial waiver of interest or penalty or both, on certain issues, by making part payment of the amount demanded in the notice/ statement/ order, as the case may be, and opts to litigate for the remaining issues?	<p>No.</p> <p>Section 128A (1) clearly provides that the waiver of interest or penalty or both is only applicable when the full amount of tax demanded in the notice/ statement/ order is paid.</p>
6	<p>Where the notice/order involves multiple periods, ranging from the period for which waiver provided in Section 128A is applicable, and includes some other tax periods for which such waiver is not applicable, whether the benefit of waiver of interest or penalty or both under Section 128A can be availed for the period covered under section 128A?</p> <p>If so, what is the tax amount payable for claiming waiver under Section 128A?</p>	<p>The taxpayer is eligible to apply for waiver of interest or penalty or both, in such cases where the demand notice/ order spans tax periods covered under Section 128A and those not covered under the said section.</p> <p>However, as per sub-rule (4) of Rule 164, the taxpayer shall be required to pay the full amount of tax demanded in the notice/ statement / order, as the case may be, to avail the benefit of waiver of interest or penalty or both under Section 128A.</p> <p>Further, though the amount of tax demanded shall be required to be paid as per the notice/ statement / order, as the case may be, for whole of the period covered under the said notice/ statement / order, but the waiver of interest or penalty or both under section 128A shall only be applicable for the period specified in section 128A, and not for the period not covered under the said section.</p> <p>On payment of the full amount demanded in the notice/ statement/ order, if the proper officer finds that the applicant is eligible for waiver of interest or penalty or both for tax periods covered under Section 128A, he will reduce the liability to that extent in his order in FORM GST SPL-05, and the remaining liability of interest or penalty or both for tax periods not covered under Section 128A, remains payable by the taxpayer.</p>

		<p>The said amount shall be required to be paid by the applicant within three months from the date of issuance of order in FORM GST SPL-05 or FORM GST SPL-06, as the case may be. If the said amount is not paid within the time limit as mentioned above, the order in FORM GST SPL-05 or FORM GST SPL-06, as the case may be, the waiver of interest or penalty or both under section 128A as per the order issued in FORM GST SPL-05 or FORM GST SPL-06, shall become void, as per sub-rule (17) of rule 164.</p>
7	<p>Where the notice/ statement/ order issued under Section 73 involves multiple issues and one of them is regarding demand of erroneous refund, whether an application can be filed for waiver of interest or penalty or both under Section 128A?</p> <p>If so, what is the tax amount payable for claiming waiver under Section 128A?</p>	<p>Yes.</p> <p>However, as per sub-rule (3) of Rule 164, the taxpayer shall be required to pay the full amount of tax demanded in the notice/ statement / order, as the case may be, including on account of demand of erroneous refund, to avail the benefit of waiver of interest or penalty or both under Section 128A.</p> <p>Further, in such cases, the waiver of interest or penalty or both under section 128A shall only be available in respect of tax demand other than that pertaining to demand of erroneous refund.</p> <p>On payment of the full amount demanded in the notice/ statement/ order, if the proper officer finds that the applicant is eligible for waiver of interest or penalty or both for tax periods covered under Section 128A in respect of tax demand other than that pertaining to demand of erroneous refund, he will reduce the liability to that extent in his order in FORM GST SPL-05, and the remaining liability of interest or penalty or both, that corresponds to demand of erroneous refund, remains payable by the applicant.</p> <p>The said amount shall be required to be paid by the applicant within three months from the date of issuance of order in FORM GST SPL-05 or FORM GST SPL-06, as the case may be. If the said amount is not paid within</p>

		the time limit as mentioned above, the order in FORM GST SPL-05 or FORM GST SPL-06, as the case may be, the waiver of interest or penalty or both under section 128A as per the order issued in FORM GST SPL-05 or FORM GST SPL-06, shall become void, as per sub-rule (17) of rule 164.
8	In cases where department has filed an appeal against the order mentioned in clause (b) or clause (c) of sub-section (1) of section 128A and the Appellate Authority or the Appellate Tribunal or the court or the Revisional Authority, has issued an order enhancing the tax liability, and in the meanwhile the proper officer has issued an order in FORM GST SPL-05 under section 128A, and the taxpayer has not paid the said additional amount of tax liability within the specified time limit, what will be the status of the conclusion of proceedings under Section 128A?	<p>Yes, as per the second proviso to section 128A, the conclusion of proceedings in such cases is subject to the condition that the said person pays the additional amount of tax payable, if any, in accordance with the order of the Appellate Authority or the Appellate Tribunal or the court or the Revisional Authority, as the case may be, within three months from the date of the said order.</p> <p>Accordingly, it becomes clear that even in cases where an order in FORM GST SPL-05 or in FORM GST SPL-06 has been issued the conclusion of the said proceedings will be subject to the condition that the taxpayer pays the additional tax amount as determined by the Appellate Authority or the Appellate Tribunal or the court or the Revisional Authority by an order issued in the matter of appeal filed by the department, within a period of three months from the date of the such order enhancing the tax liability.</p> <p>In case such additional payment is not done within a period of three months from the date of the said order, then as per sub-rule (16) of Rule 164, the waiver of interest or penalty or both under section 128A as per the order issued in FORM GST SPL-05 shall become void.</p>
9	<p>Sub-section (3) of section 128A refers to only appeal or writ petition.</p> <p>In this regard, whether matters where SLP filed by the applicant is pending before the Supreme Court, what is the procedure to be followed by the taxpayer to avail</p>	Yes, in such cases also the applicant will be required to withdraw the said special leave petition and file an application in FORM GST SPL-01 or FORM GST SPL-02, as the case may be, along with proof of withdrawal of SLP or the copy of the application or any other document filed for withdrawal of SLP, where the order for withdrawal of SLP has not been issued at the time of filing

	the waiver of interest or penalty or both?	application in FORM GST SPL-01 or FORM GST SPL-02. In such cases, the procedure mentioned in para 3.1.6 may be followed.
10	Whether the benefit provided under Section 128A will be available for matters involving IGST and Compensation Cess?	<p>Yes.</p> <p>On joint reading of section 20 of the Integrated Goods and Services Tax Act, 2017 and section 11 of GST (Compensation to States) Act, 2017 along with section 128A of CGST Act, it becomes clear that the benefit provided under Section 128A of CGST Act will be available for matters involving IGST and compensation cess as well.</p> <p>In this regard, it is mentioned that in such cases, full payment of tax means payment of CGST, SGST, IGST and compensation cess demanded in the notice/ statement/ order, as the case may be.</p>
11	Whether Section 128A covers cases involving demand of irregularly availed transition credit?	<p>The transitional credit is considered to be availed on the date on which the said credit amount is credited in the Electronic Credit Ledger.</p> <p>On reading Rule 121 read with sub-rule (3) of rule 117, it is clear that any demand in respect of transitional credit wrongly availed, whether wholly or partly can be made under section 73 or, as the case may be, section 74.</p> <p>Therefore, it is mentioned that if the amount of transitional credit has been availed in the period covered under Section 128A and notice for demand of wrongly availed credit is issued under section 73, the same is covered under Section 128A.</p>
12	Whether Section 128A will cover waiver of penalties under other provisions, late fee, redemption fine etc?	<p>It is clarified that any penalty, including penalties under section 73, section 122, section 125 etc, demanded under the demand notice/ statement/ order issued under section 73, is covered under the waiver provided under Section 128A.</p> <p>However, late fee, redemption fine etc are not covered under the waiver provided under Section 128A.</p>

13	Whether payment to avail waiver under Section 128A can be made by utilizing ITC?	<p>Yes.</p> <p>The payment of tax required to be made for eligibility for waiver under section 128A is the amount of tax demanded in the notice/ statement/ order. Therefore, it can be paid either by debiting from electronic cash ledger or by utilising the Input Tax Credit (ITC), by debiting the electronic credit ledger, or partly from both.</p> <p>However, where the demand is in respect of any amount of tax to be paid by the recipient under Reverse Charge Mechanism or by the Electronic Commerce Operator under section 9(5), then the said amount shall be required to be paid by debiting the electronic cash ledger only and not through the electronic credit ledger. Further, where the amount has to be paid for demand of erroneous refund, the demand in respect of erroneous refund paid in cash is required to be paid only by debiting the electronic cash ledger only and not through the electronic credit ledger.</p>
14	Whether the benefit of waiver under Section 128A be availed qua import IGST payable under the Customs Act, 1962?	<p>No.</p> <p>In such cases, demand is not issued under section 73 of the CGST Act, but is issued under the provisions of Customs Act, 1962 and therefore, such cases are not covered under waiver of interest or penalty or both under section 128A.</p>
15	<p>With retrospective insertion of sub-sections (5) and (6) to Section 16 of the CGST Act, the tax demanded in notice/ statement/ order reduces.</p> <p>Whether the entire tax amount demanded in the notice/ statement/ order has to be paid in such cases, to avail the benefit under section 128A?</p>	<p>Sub-rule (5) of rule 164 mentions that the amount payable in order to avail the benefit under section 128A, shall be calculated after deducting the amount not payable in accordance with sub-section (5) or sub-section (6) of Section 16, from the amount payable in terms of the notice or statement or order under section 73, as the case may be.</p> <p>Therefore, the applicant is required to pay only the amount that is payable, calculated after deducting the amount not payable in accordance with sub-section (5) or sub-section (6) of Section 16, from the amount payable in terms of the notice or statement or</p>

		<p>order under section 73, as the case may be, before submitting the application. While calculating the amount deductible on account of not being payable in accordance with sub-section (5) or sub-section (6) of Section 16, from the amount payable in terms of the notice or statement or order under section 73, as the case may be, taxpayer is required to ensure that such amount is deducted only where ITC has been denied solely on account of contravention of Section 16(4) of the CGST Act and not on any other grounds.</p> <p>He is also advised to provide a breakup of the amount not payable by him anymore, as per sub-sections (5) and (6) of section 16, in FORM GST SPL-01 or FORM GST SPL-02, as the case may be, to enable the officer to verify the payment easily.</p> <p>It is also re-iterated that where the taxpayer is deducting the amount of ITC which was denied on account of contravention of sub-section (4) of section 16 of the CGST Act, but which is now available, as per retrospectively inserted provisions of sub-section (5) or sub-section (6) of section 16 of the CGST Act, he is not required to file application for rectification in respect of the same as per special procedure notified under Section 148 vide notification No. 22/2024-Central tax dated 8th October 2024.</p>
16	In case of application in FORM GST SPL-02, where the applicant has paid full or partial amount of tax through FORM GST DRC-03, whether the said applicant is mandatorily required to file application in FORM GST DRC-03A for such tax amount which he desires to get adjusted against tax demand as per FORM GST DRC-07/ FORM GST DRC-08/ FORM GST APL-04?	<p>Yes.</p> <p>In cases where order in FORM GST DRC-07, FORM GST DRC-08 or FORM GST APL-04, as the case may be, has been issued and such taxpayer has paid required amount through FORM GST DRC-03, such applicant is required to adjust the said amount towards the demand created in the Electronic Liability Register, as per the second proviso to sub-rule (2) of rule 164, before filing the application in FORM GST SPL-02.</p>

5. It is requested that suitable trade notices may be issued to publicize the contents of this Circular.
6. Difficulty, if any, in implementation of the above instructions may please be brought to the notice of the Board. Hindi version would follow.

**(Sanjay Mangal)**  
Principal Commissioner (GST)

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**E INSTRUCTION UNDER CENTRAL TAX**

S. N.	Date	Instruction No.	Subject	Sec.	Rule
E.1	04.10.2024	04/2024-GST	Systemic improvement with respect to mapping / de-mapping of the officers on the GSTN portal- regarding	-	-

**E.1 Instruction No. 04/2024-GST; dated 04.10.2024**

To,

All the Principal Chief Commissioners / Chief Commissioners of Central Tax

All the Principal Directors General/ Directors General of Central Tax

Madam/Sir,

**Subject: Systemic improvement with respect to mapping / de-mapping of the officers on the GSTN portal- regarding.**

A reference has been received from the DGoV, CBIC, New Delhi stating therein that a GST officer, mapped in the GSTN portal, was not de-mapped with immediate effect after his relieving from the charge, which resulted into fraudulent sanction of refund by the officer.

2. In this regard, certain systemic improvement has been suggested by DGoV (Hqrs), interalia, recommending that officers should be immediately de-mapped from the concerned field formation, on the GSTN portal, upon execution of the GFR-33. DGoV further suggested that the same may be monitored by supervisory officers, preferably of the rank of Joint Commissioner / Additional Commissioner, and a compliance report in this regard may be sent to the jurisdictional Commissioner / Principal Commissioner or equivalent within a specified time period. It is also requested that clear responsibility and accountability of the concerned jurisdictional officers, responsible for mapping / un-mapping of the officers on the GSTN portal, may be ensured regarding the same.

3. In view of the above, it is requested that all Principal Commissioners/ Commissioners or equivalent, may be directed to ensure strict compliance of the directions given by the Directorate General of Vigilance (DGoV) in this regard.

**(Gaurav Singh)**  
Commissioner

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