

# Practical Approach to GSTR-9 and GSTR-9C GST Amnesty (Dispute Resolution Scheme) – Dos and Don'ts 16(4) Relief

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Example					
Particulars	Liability Declared as per GSTR1 In the returns of Apr23 to Mar24	Liability Declared as per 3B In the returns of Apr23 to Mar24	Liability as per Audited Books of accounts	Difference between GSTR1 and 3B	Difference between 3B and Books
Turnover	800	1000	1300	-200	-300
CGST	72	90	117	-18	-27
SGST	72	90	117	-18	-27
ITC - CGST	-	50	60	-	-10
ITC - SGST	-	50	60	-	-10

PART	Table No	Particulars	Comment
PART II	4	Details of advances, inward and outward supplies made during the financial year on which tax is payable	Table 4 to Table 9 Strictly as per liability discharged in GSTR3B for the Return period APR-2023 to MAR-2024 [Table 8 is Only for Information]
	5	Details of Outward supplies made during the financial year on which tax is not payable	
PART III	6	Details of ITC availed during the financial year	
	7	Details of ITC Reversed and Ineligible ITC for the financial year	
	8	Other ITC related information	
PART IV	9	Details of tax paid as declared in returns filed during the financial year	
PART V	10	Supplies / tax declared through Amendments (+) (net of debit notes)	Any transaction pertaining to FY 2023-24 which are Declared in the GSTR-3B of APR-2024 to OCT-2024 till 30-NOV-24
	11	Supplies / tax reduced through Amendments (-) (net of credit notes)	
	12	Reversal of ITC availed during previous financial year	
	13	ITC availed for the previous financial year	
	14	Differential tax paid on account of declaration in 10 & 11 above	

**Instructions: -**

1. Terms used:

- a. GSTIN: Goods and Services Tax Identification Number
- b. UQC: Unit Quantity Code
- c. HSN: Harmonized System of Nomenclature Code

<sup>8</sup>[2. It is mandatory to file all FORM GSTR-1 and FORM GSTR-3B for the financial year for which the return is being filed for before filing this return and for FY 2017-18, the details for the period between July 2017 to March 2018 are to be provided in this return.]

<sup>9</sup>[2A. In the Table, against serial numbers 4, 5, 6 and 7, the taxpayers shall report the values pertaining to the financial year only. The value pertaining to the preceding financial year shall not be reported here.]

3. <sup>10</sup>[\*\*\*]

4. Part II consists of the details of all outward supplies & advances received during the financial year for which the annual return is filed. <sup>11</sup>[For FY 2017-18,] it may be noted that all the supplies for which payment has been made through FORM GSTR-3B between July 2017 to March 2018 shall be declared in this part <sup>12</sup>[It may be noted that additional liability for the FY 2017-18 <sup>12</sup>[or FY 2018-19] <sup>9</sup>[or FY 2019-20] <sup>13</sup>[or FY 2020-21] <sup>14</sup>[or FY 2021-22] <sup>15</sup>[or FY 2022-23] <sup>16</sup>[or FY 2023-24] not declared in FORM GSTR-1 and FORM GSTR-3B may be declared in this return. However, taxpayers cannot claim input tax credit <sup>17</sup>[\*\*\*] through this return]. The instructions to fill Part II are as follows:

# PART I OF GSTR 9

## **<sup>1</sup>FORM GSTR-9**

[See rule 80]

### **Annual Return**

Pt. I	Basic Details	
1	Financial Year	
2	GSTIN	
3A	Legal Name	
3B	Trade Name (if any)	

# PART II OF GSTR 9 – TABLE 4

Pt. II	Details of Outward and inward supplies made during the financial year					
			(Amount in ₹ in all tables)			
	Nature of Supplies	Taxable Value	Central Tax	State Tax/UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
<b>4</b>	<b>Details of advances, inward and outward supplies made during the financial year on which tax is payable</b>					
A	Supplies made to un-registered persons (B2C)	MANDATORY				
B	Supplies made to registered persons (B2B)	MANDATORY				
C	Zero rated supply (Export) on payment of tax (except supplies to SEZs)	MANDATORY				
D	Supply to SEZs on payment of tax	MANDATORY				
E	Deemed Exports	MANDATORY				
F	Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)	MANDATORY				
G	Inward supplies on which tax is to be paid on reverse charge basis	MANDATORY				
<sup>2</sup> [G1]	Supplies on which e-commerce operator is required to pay tax as per section 9(5) (including amendments, if any) [E-commerce operator to report]					1
H	<sup>3</sup> [Sub-total (A to G1 above)]					
I	Credit Notes issued in respect of transactions specified in (B) to (E) above (-)	MANDATORY				

# PART II OF GSTR 9 – TABLE 4

J	Debit Notes issued in respect of transactions specified in (B) to (E) above (+)	MANDATORY				
K	Supplies/tax declared through Amendments (+)	MANDATORY				
L	Supplies/tax reduced through Amendments (-)	MANDATORY				
M	Sub-total (I to L above)					
N	Supplies and advances on which tax is to be paid (H + M) above					

# PART II OF GSTR 9 – TABLE 5

5	Details of Outward supplies made during the financial year on which tax is not payable					
A	Zero rated supply (Export) without payment of tax	MANDATORY				
B	Supply to SEZs without payment of tax	MANDATORY				
C	Supplies on which tax is to be paid by the recipient on reverse charge basis	MANDATORY				
<sup>4</sup> [C]	Supplies on which tax is to be paid by e-commerce operators as per section 9(5) [Supplier to report]					]
D	Exempted	MANDATORY				
E	Nil Rated	MANDATORY				
F	Non-GST supply (includes 'no supply')	MANDATORY				
G	Sub-total (A to F above)					
H	Credit Notes issued in respect of transactions specified in A to F above (-)	OPTIONAL				
I	Debit Notes issued in respect of transactions specified in A to F above (+)	OPTIONAL				
J	Supplies declared through Amendments (+)	OPTIONAL				
K	Supplies reduced through Amendments (-)	OPTIONAL				
L	Sub-Total (H to K above)					
M	Turnover on which tax is not to be paid (G + L above)					
N	<sup>3</sup> [ Total Turnover (including advances) (4N + 5M - 4G - 4GI above)]					



# PART III OF GSTR 9 – TABLE 6

Pt. III	Details of ITC for the financial year					
	Description	Type	Central Tax	State Tax/ UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
<b>6</b>	<b>Details of ITC availed during the financial year</b>					
<b>A</b>	Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)		<Auto>	<Auto>	<Auto>	<Auto>
<b>B</b>	Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	Inputs	INPUT AND INPUT SERVICE CAN BE MERGED			
		Capital Goods	CAPITAL GOODS TO BE SHOWN SEPARATELY			
		Input Services	INPUT AND INPUT SERVICE CAN BE MERGED			
<b>C</b>	Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed	Inputs	INPUT AND INPUT SERVICE CAN BE MERGED			
		Capital Goods	CAPITAL GOODS TO BE SHOWN SEPARATELY			
		Input Services	INPUT AND INPUT SERVICE CAN BE MERGED			
<b>D</b>	Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed	Inputs	INPUT AND INPUT SERVICE CAN BE MERGED			
		Capital Goods	CAPITAL GOODS TO BE SHOWN SEPARATELY			
		Input Services	INPUT AND INPUT SERVICE CAN BE MERGED			
<b>E</b>	Import of goods (including supplies from SEZs)	Inputs			MANDATORY	
		Capital Goods				
<b>F</b>	Import of services (excluding inward supplies from SEZs)					
<b>G</b>	Input Tax credit received from ISD		MANDATORY			
<b>H</b>	Amount of ITC reclaimed (other than B above) under the provisions of the Act		MANDATORY			
<b>I</b>	Sub-total (B to H above)					
<b>J</b>	Difference (I - A above)					
<b>K</b>	Transition Credit through TRAN-I (including revisions if any)		MANDATORY			
<b>L</b>	Transition Credit through TRAN-II		MANDATORY			
<b>M</b>	Any other ITC availed but not specified above					
<b>N</b>	Sub-total (K to M above)					
<b>O</b>	Total ITC availed (I + N above)					

# PART III OF GSTR 9 – TABLE 7

7	Details of ITC Reversed and Ineligible ITC for the financial year			
A	As per Rule 37	CAN BE CLUBBED WITH	7H - OTHER REVERSAL	
B	As per Rule 39	CAN BE CLUBBED WITH	7H - OTHER REVERSAL	

C	As per Rule 42	CAN BE CLUBBED WITH	7H - OTHER REVERSAL	
D	As per Rule 43	CAN BE CLUBBED WITH	7H - OTHER REVERSAL	
E	As per section 17(5)	CAN BE CLUBBED WITH	7H - OTHER REVERSAL	
F	Reversal of TRAN-I credit	MANDATORY		
G	Reversal of TRAN-II credit	MANDATORY		
H	Other reversals (pl. specify)	CAN BE CLUBBED WITH	7H - OTHER REVERSAL	
I	Total ITC Reversed (Sum of A to H above)			
J	Net ITC Available for Utilization (6O - 7I)			

# PART III OF GSTR 9 – TABLE 8

8	Other ITC related information				
<sup>3a</sup> [A	ITC as per GSTR-2B (table 3 thereof)	<Auto>	<Auto>	<Auto>	<Auto>]
B	ITC as per sum total of 6(B) and 6(H) above	<Auto>	MANDATORY		
C	*[ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during the financial year but availed in the next financial year up to specified period]		MANDATORY		
D	Difference [A-(B+C)]		MANDATORY		
E	ITC available but not availed		MANDATORY		
F	ITC available but ineligible		MANDATORY		
G	IGST paid on import of goods (including supplies from SEZ)		MANDATORY		
H	IGST credit availed on import of goods (as per 6(E) above)	<Auto>	MANDATORY		
I	Difference (G-H)		MANDATORY		
J	ITC available but not availed on import of goods (Equal to I)		MANDATORY		
K	Total ITC to be lapsed in current financial year (E + F + J)	<Auto>	<Auto>	<Auto>	<Auto>

# PART III OF GSTR 9 – TABLE 8

## Advisory on difference in value of Table 8A and 8C of Annual Returns FY 23-24

Dec 9th, 2024

As per the Notification No 12/2024 Central Tax dated 10th July 2024 read with Notification No.20/2024-Central Tax Dated 8th October 2024, for FY 2023-24 onwards, the total credit available for inwards supplies shall be auto-populated in the table 8A of Form GSTR 9 from GSTR-2B of the FY 23-24. Further, in table 8C of Form GSTR-9 total value of ITC on inwards supplies received during the FY but availed in next FY up to specified period, need to be filled manually.

2. Various tickets are received, wherein concerns have been raised regarding possible mismatch between the values of table 8A and 8C of Form GSTR-9 for FY 23-24. It is pertinent to mention that for FY 22-23 in table 8A of Form GSTR-9, values were getting auto populated from GSTR-2A however for FY 23-24 same are being auto populated from GSTR-2B. Therefore, to some extent, in Form GSTR-9 of FY 23-24, values in Table 8A will be inflated in respect of FY 22-23 at the same time values will be lower than expected in respect of FY 23-24, hence there will be a mismatch between the two tables i.e. 8A and 8C. Few scenarios in this regard are advised hereunder: -

Sr. No.	Issue	Reporting in GSTR 9
1	Invoice having the date of FY 23-24 but the supplier has reported in the GSTR 1 after the due date of March'24. As a result, this amount is not auto populated in the Table 8A of GSTR 9 for FY 2023-24 because it is the part of next years GSTR 2B. How to report such transaction in the GSTR 9 of FY 23-24?	Taxpayer shall report such ITC in the Table 8C and in Table 13 as this is the ITC of FY 2023-24. This is in line with the instructions to the Table 8C and Table 13 of GSTR 9
2	Invoice belongs to FY 23-24 and ITC has been claimed in FY 23-24. Due to payment not made to supplier within 180 days, ITC was reversed in 23-24 as per the second proviso to section 16(2) and this ITC is reclaimed in next Year FY 2024-25, after making the payment to supplier. How to report such transaction in the GSTR 9 of FY 23-24?	This reclaimed ITC shall be reported in the table 6H of GSTR 9 for FY 24-25 hence not in the Table 8C and Table 13 of GSTR 9 of FY 2023-24. This is in line with the instruction to the Table 13 given in the Notified Form GSTR 9. Similar reporting is applicable for the ITC reclaimed as per Rule 37A
3	Invoice belongs to FY 2023-24 but goods not received in 23-24 therefore ITC is claimed in Table 4A5 of GSTR 3B and reversed in Table 4B2 as per the guidelines of Circular 170 and such ITC reclaimed in next FY 2024-25 till the specified time period. How to report such transaction in the GSTR 9 of FY 23-24?	Taxpayer shall report such reclaimed ITC in the Table 8C and Table 13 as this is the ITC of FY 2023-24.
4	Invoice belongs to FY 22-23 which is appearing in the Table 8A of GSTR 9 of FY 23-24, as the supplier would have reported the same in GSTR 1 after the due date of filing of GSTR-1 for the tax period of March 23. How to report such transaction in the GSTR 9 of FY 23-24?	This is the ITC of last year (2022-23) and was auto populated in table 8A of GSTR-9 of FY 22-23. Hence, aforesaid value need not to be reported in the table 8C and Table 13 of GSTR-9 for FY 23-24. This is in line with the instruction no 2A given for the notified form GSTR 9 which states that Table 4,5,6 and Table 7 should have the details of current FY only
5	Where to report the reclaim of ITC for an Invoice which belongs to FY 2023-24, and which is claimed, reversed and reclaimed in the same year?	As already clarified by the CBIC press release 3rd July 2019 in the para k, It may be noted that the label in Table 6H clearly states that information declared in Table 6H is exclusive of Table 6B. Therefore, information of such input tax credit is to be declared in one of the rows only.  Further, as the claim and reclaim is reported only in one row therefore the same should not be reported in the reversal under table 7 of GSTR 9 of FY 23-24.

# PART IV OF GSTR 9 – TABLE 9

Pt. IV	Details of tax paid as declared in returns filed during the financial year						
9	Description	Tax Payable	Paid through cash	Paid through ITC			
				Central Tax	State Tax/UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6	7
	Integrated Tax						
	Central Tax						
	State/UT Tax						
	Cess						
	Interest						
	Late fee						
	Penalty						
	Other						

MANDATORY

# PART V OF GSTR 9 – TABLE 10,11,12,13

Pt. V	[Particulars of the transactions for the financial year declared in returns of the next financial year till the specified period.]					
	Description	Taxable Value	Central Tax	State Tax/ UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
10	Supplies/tax declared through Amendments (+) (net of debit notes)	MANDATORY				
11	Supplies/tax reduced through Amendments (-) (net of credit notes)	MANDATORY				
12	Reversal of ITC availed during previous financial year		OPTIONAL			
13	ITC availed for the previous financial year		OPTIONAL			

OPTIONAL, BUT ONE SHOULD NOT MISS THIS TABLE 12 & 13. (MUST FILL IT)

# PART V OF GSTR 9 – TABLE

14

14	Differential tax paid on account of declaration in 10 & 11 above		
	Description	Payable	Paid
	1	2	3
	Integrated Tax		
	Central Tax		
	State/UT Tax		
	Cess		
	Interest		

# PART VI OF GSTR 9 – TABLE

15

Pt. VI	Other Information							
15	Particulars of Demands and Refunds							
	Details	Central Tax	State Tax/ UT Tax	Integrated Tax	Cess	Interest	Penalty	Late Fee/ Others
	1	2	3	4	5			
A	Total Refund claimed	OPTIONAL						
B	Total Refund sanctioned	OPTIONAL						
C	Total Refund Rejected	OPTIONAL						
D	Total Refund Pending	OPTIONAL						
E	Total demand of taxes	OPTIONAL						
F	Total taxes paid in respect of E above	OPTIONAL						
G	Total demands pending out of E above	OPTIONAL						



# PART V OF GSTR 9 – TABLE 16

16	Information on supplies received from composition taxpayers, deemed supply under section 143 and goods sent on approval basis					
	Details	Taxable Value	Central Tax	State Tax/ UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
A	Supplies received from Composition taxpayers					
B	Deemed supply under Section 143		OPTIONAL			
C	Goods sent on approval basis but not returned		OPTIONAL			

# PART V OF GSTR 9 – TABLE 17,18,19

17	HSN Wise Summary of outward supplies							
HSN Code	UQC	Total Quantity	Taxable Value	Rate of Tax	Central Tax	State Tax/ UT Tax	Integrated Tax	Cess
1	2	3	4	5	6	7	8	9
18	HSN Wise Summary of Inward supplies							
HSN Code	UQC	Total Quantity	Taxable Value	Rate of Tax	Central Tax	State Tax/ UT Tax	Integrated Tax	Cess
1	2	3	4	5	6	7	8	9
19	Late fee payable and paid							
	Description				Payable		Paid	
	1				2		3	
A	Central Tax							
B	State Tax							

# GSTR-9 and 9C Linkage

Particulars	Figures Required to be filled in Table of GSTR-9C	Figures to be taken from the Corresponding Table of GSTR-9
Reco of Total Turnover with GSTR-09	5Q	5N + 10 - 11
Reconciliation of Taxable Turnover with GSTR-09	7F	(4N – 4G) + (10-11)
Total amount paid as declared in Annual Return	9Q	Table 9's Tax Payable + 10 - 11
ITC claimed in Annual Return (GSTR9)	12E	7J

# PART A OF RECONCILIATION STATEMENT(GSTR 9)

## **FORM GSTR-9C**

See rule 80(3)

### **PART – A - Reconciliation Statement**

Pt. I	Basic Details	
1	Financial Year	
2	GSTIN	
3A	Legal Name	< Auto>
3B	Trade Name (if any)	<Auto>
4	Are you liable to audit under any Act?	<<Please specify>>

## PART II OF GSTR 9C – TABLE 5

Pt. II	Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR9)		
5	Reconciliation of Gross Turnover		
A	Turnover (including exports) as per audited financial statements for the State / UT (For multi-GSTIN units under same PAN the turnover shall be derived from the audited Annual Financial Statement)		MANDATORY
B	Unbilled revenue at the beginning of Financial Year	(+)	
C	Unadjusted advances at the end of the Financial Year	(+)	
D	Deemed Supply under Schedule I	(+)	
E	Credit Notes issued after the end of the financial year but reflected in the annual return	(-)	
F	Trade Discounts accounted for in the audited Annual Financial Statement but are not permissible under GST	(+)	CAN BE CLUBBED IN 50
G	Turnover from April 2017 to June 2017	(-)	
H	Unbilled revenue at the end of Financial Year	(-)	
I	Unadjusted Advances at the beginning of the Financial Year	(-)	
J	Credit notes accounted for in the audited Annual Financial Statement but are not permissible under GST	(+)	
K	Adjustments on account of supply of goods by SEZ units to DTA Units	(-)	
L	Turnover for the period under composition scheme	(-)	
M	Adjustments in turnover under section 15 and rules thereunder	(+/-)	
N	Adjustments in turnover due to foreign exchange fluctuations	(+/-)	
O	Adjustments in turnover due to reasons not listed above	(+/-)	
P	Annual turnover after adjustments as above		<Auto>
Q	Turnover as declared in Annual Return (GSTR9)		

PART II OF GSTR 9C – TABLE 7

7	<b>Reconciliation of Taxable Turnover</b>	
A	Annual turnover after adjustments (from 5P above)	<Auto>
B	Value of Exempted, Nil Rated, Non-GST supplies, No-Supply turnover	MANDATORY
C	Zero rated supplies without payment of tax	
D	Supplies on which tax is to be paid by the recipient on reverse charge basis	
E	Taxable turnover as per adjustments above (A-B-C-D)	
F	Taxable turnover as per liability declared in Annual Return (GSTR9)	
G	Unreconciled taxable turnover (F-E)	AT 2
8	<b>Reasons for Un - Reconciled difference in taxable turnover</b>	

PART II OF GSTR 9C – TABLE 9

Pt. III	Reconciliation of tax paid					
9	Reconciliation of rate wise liability and amount payable thereon					
			Tax payable			
	Description	Taxable Value	Central tax	State tax / UT tax	Integrated Tax	Cess, if applicable
	1	2	3	4	5	6
A	5%					
B	5% (RC)					
<sup>1a</sup> [B-1]	6%					]
C	12%					
D	12% (RC)					
E	18%					
F	18% (RC)					
G	28%					
H	28% (RC)					
I	3%					
J	0.25%					
K	0.10%					
<sup>1b</sup> [K-1]	Others					]
L	Interest					
M	Late Fee					
N	Penalty					
O	Others					

MANDATORY

PART II OF GSTR 9C – TABLE 12

Pt. IV	Reconciliation of Input Tax Credit (ITC)		
12	Reconciliation of Net Input Tax Credit (ITC)		
A	ITC availed as per audited Annual Financial Statement for the State/ UT (For multi-GSTIN units under same PAN this should be derived from books of accounts)		
B	ITC booked in earlier Financial Years claimed in current Financial Year	(+)	MANDATORY
C	ITC booked in current Financial Year to be claimed in subsequent Financial Years	(-)	MANDATORY
D	ITC availed as per audited financial statements or books of account		<Auto>



# PART II OF GSTR 9C – TABLE 14

14	Reconciliation of ITC declared in Annual Return (GSTR9) with ITC availed on expenses as per audited Annual Financial Statement or books of account			
	Description	Value	Amount of Total ITC	Amount of eligible ITC availed
	1	2	3	4
A	Purchases			
B	Freight / Carriage			
C	Power and Fuel			
D	Imported goods (Including received from SEZs)			
E	Rent and Insurance			
F	Goods lost, stolen, destroyed, written off or disposed of by way of gift or free samples			
G	Royalties			
H	Employees' Cost (Salaries, wages, Bonus etc.)			
I	Conveyance charges			
J	Bank Charges			
K	Entertainment charges			
L	Stationery Expenses (including postage etc.)			
M	Repair and Maintenance			
N	Other Miscellaneous expenses			
O	Capital goods			
P	Any other expense 1			
Q	Any other expense 2			
R	Total amount of eligible ITC availed			<<Auto>>
S	ITC claimed in Annual Return (GSTR9)			
T	Un-reconciled ITC (ITC 2)			

OPTIONAL

# GST Amnesty for FY 17-18, 18-19 & 19-20

- Applicable For
  - SCN u/s 73 where order yet to be passed
  - OIO passed u/s 73 where appeal not filled / Appeal order yet to be passed
  - OIA passed by FAA where no order passed by GSTAT
  - Such SCN / OIO / OIA Converted from 74 to 73
- Relief – 100% of Interest & 100% of Penalty
- Other Terms and Conditions
  - No Appeal once opted for scheme [Go for Amnesty scheme v/s opt for appeal]
  - No splitting of Order
  - Department can file appeal against Such orders, and incase upward revision in order, differential amount also required to be paid within 3 months from the order of FAA, GSTAT, HC or SC
- Scheme is Not Applicable for
  - Demand of erroneous refund cases
  - If Any Appeal is pending at any stage and it's not withdrawn
- When Order is partially for erroneous refund and partially for others, Full Tax to be paid before applying for scheme. Interest and Penalty to be paid within 3 months from the date of SPL-05 / SPL-06
- When Order is partially for other years and partially for 17-18 to 19-20, Full Tax to be paid before applying for scheme. Interest and Penalty to be paid within 3 months from the date of SPL-05 / SPL-06

# GST Amnesty for FY 17-18, 18-19 & 19-20

- When Order is partially for 16(4) and partially for other demands, amount of 16(4) is not required to be paid
- NO Separate Rectification Application is required for such 16(4) cases, It'll be automatically dropped during this process
- Along with Application for Amnesty, Appeal Withdrawal application to be attached, if appeal or writ is filled previously
- If No order issued within prescribed time, it's deemed to be accepted
- Incase Appeal filled and withdrawn, then applied for Amnesty, and rejected in Amnesty scheme, then Original Appeal which was withdrawn will be restored. Vis-à-vis New Appeal Can be filled against SPL-07 Rejection order, but such appeal will be limited to if scheme is applicable or not, no other grounds on Merit/Law can be kept.
- Dept can File the appeal against their own order. Incase of Upward revision in amount by Any Appellate Authority, Pay such additional Tax amount within 3 month to get the benefit of Int + Penalty. If not paid, such waiver will be void
- SPL-01 for whom? Is there any SCN still open u/s 73 for Amnesty period?
- Tax can be paid through Credit ledger? – yes (Except RCM / Erroneous Refund cases)

# GST Amnesty for FY 17-18, 18-19 & 19-20

Sr No	Amnesty Form	STAGE	Note for each Stage	Payment to be done by	Application for Amnesty to be filled by / SCN to be issued by / Order to be issued within	Section	Rule
1	SPL-01	APPLICATION FOR AMNESTY WHEN - SCN Issued, Order Pending	Along with SPL-01 + DRC-03 + Withdrawal of Writ Order within 1 month	31-03-25	Within 3 months from the 31-3-25, i.e. 30-06-25	128A(1) (a)	164(1)
2	SPL-02	APPLICATION FOR AMNESTY WHEN - OIO Issued, Appeal order Not issued / Appeal Not filled at all	Along with SPL-02 + Tax Payment should be in Electronic Liability Ledger against demand Raised / if paid via DRC-03, File DRC-03A to set off such already paid amount against ELL + APL-1W (Appeal withdrawal order within 1 month)	31-03-25	Within 3 months from the 31-3-25, i.e. 30-06-25	128A(1) (b)	164(2)
3	SPL-02	APPLICATION FOR AMNESTY WHEN - OIA Issued		31-03-25	Within 3 months from the 31-3-25, i.e. 30-06-25	128A(1) (c)	164(2)
4	SPL-02	APPLICATION FOR AMNESTY WHEN - OIA Converted from 74 to 73 by FAA / GSTAT / HC / SC		Within 6 months from the date of such Conversion Order	Within 6 months from the date of such Conversion Order	Proviso to 128A(1)	164(2)
5	SPL-03	Notice when Application u/s 128A is liable for rejection	By Proper Officer		SCN to be issued within 3 months from the DATE OF RECEIPT OF APPLICATION		164(8)
6	SPL-04	Reply to the SCN			Reply to be filled within 1 month from the date of SCN		164(9)
7	SPL-05	Order for conclusion of proceedings as per section 128A - DROP ORDER	Pay Interest & Penalty for the "Erroneous refund" Portion & "Other than Scheme Period Portion" Liability within 3 months from DROP ORDER		<ul style="list-style-type: none"> <li>- Order to be issued within 3 months from the date of receipt of Application, where SCN is not issued</li> <li>- Order to be issued within 3 months from the date of Reply to SCN received</li> <li>- Order to be issued within 4 months from the date of SCN where Reply to SCN not received</li> </ul>		164(10) & (11)
8	SPL-07	Order for Rejection of Application submitted under section 128A	File Appeal within 3+1 Month u/s 107 - Or get Original Appeal Restored				164(12)
9	APL-01	Appeal Against Rejection Order					
10	SPL-06	Order for conclusion of proceedings as per section 128A - DROP ORDER by Appellate Authority	Pay Interest & Penalty for the "Erroneous refund" Portion & "Other than Scheme Period Portion" Liability within 3 months from DROP ORDER				164(15)
11	SPL -08	Undertaking that No Appeal will be filled against "Amnesty Rejection Order" to Restore the Original Appeal			Within 3 months from the issuance of Order by AA		164(15)(b) (ii)

# GST Amnesty for FY 17-18, 18-19 & 19-20

- Practical Issues
  - What if there are Multiple Grounds in SCN / OIO / OIA and for only some of the Grounds, Tax Payer Wants to Opt for Amnesty?
  - Tax already paid against such Notice / Order before such Amnesty, eligible for scheme now?
  - File Appeal, Withdraw it and go for Amnesty, in sensitive cases, so that appeal can be restored, incase Amnesty is rejected

# Special Procedure for 16(4) Relief

- Things to be taken care before applying:
  - Years Covered 17-18, 18-19, 19-20 & 20-21
  - 3B Should be filled before 30-09-2021
- Apply for Rectification on or before 07-Apr-2024
- Attach Annexure-A Along with that application
- Withdraw Appeal, if already filled
- The PO Shall pass the rectification Order within 3 months from the date of application

**Knowledge** Decides *What to say*,  
**Skill** Decides *How to Say*,  
**Attitude** Decides *How much to Say*,  
**Wisdom** decides *Whether to say or Not!*

# Thank You!

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