

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)					
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
4	Details of advances, inward and outward supplies made during the financial year on which tax is payable					
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				
² [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]]
H	³ [Sub-total (A to G1 above)]					
I	Credit Notes issued in respect of transactions specified in (B) to (E) above (-)	MANDATORY				

1. Substituted by the Central Goods and Services Tax (Fourteenth Amendment) Rules, 2018, w.e.f. 31-12-2018. Earlier, Form GSTR-9 was inserted by the Central Goods and Services Tax (Eighth Amendment) Rules, 2018, w.e.f. 4-9-2018.

2. Inserted by the Central Goods and Services Tax (Amendment) Rules, 2024, w.e.f. 10-7-2024.

3. Substituted for "Sub-total (A to G above)", *ibid*.

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					
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				
*[C1	<i>Supplies on which tax is to be paid by e-commerce operators as per section 9(5) [Supplier to report]</i>]
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	⁵ [<i>Total Turnover (including advances) (4N + 5M - 4G - 4G1 above)</i>]					

4. Inserted by the Central Goods and Services Tax (Amendment) Rules, 2024, w.e.f. **10-7-2024**.

5. Substituted for "Total Turnover (including advances) (4N + 5M - 4G above)", *ibid*.

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
6 Details of ITC availed during the financial year						
A	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	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			
C	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			
D	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			
E	Import of goods (including supplies from SEZs)	Inputs			MANDATORY	
		Capital Goods				
F	Import of services (excluding inward supplies from SEZs)					
G	Input Tax credit received from ISD		MANDATORY			
H	Amount of ITC reclaimed (other than B above) under the provisions of the Act		MANDATORY			
I	Sub-total (B to H above)					
J	Difference (I - A above)					
K	Transition Credit through TRAN-I (including revisions if any)		MANDATORY			
L	Transition Credit through TRAN-II		MANDATORY			
M	Any other ITC availed but not specified above					
N	Sub-total (K to M above)					
O	Total ITC availed (I + N above)					
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)		
8	Other ITC related information		
^{5a} [A	ITC as per GSTR-2B (table 3 thereof)	<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>
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		

5a. Substituted by the Central Goods and Services Tax (Second Amendment) Rules, 2024, w.e.f. 8-10-2024.

6. Substituted by the Central Goods and Services Tax (Twelfth Amendment) Rules, 2020, w.e.f. 15-10-2020. Earlier, the entry in column 2 was amended by the Central Goods and Services Tax (Fourth Amendment) Rules, 2019, w.e.f. 28-6-2019 and Central Goods and Services Tax (Seventh Amendment) Rules, 2019, w.e.f. 14-11-2019.

	Late fee							
	Penalty							
	Other							
Pt. V	7[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					
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							
Pt. VI	Other Information							
15	Particulars of Demands and Refunds							
	Details	Central Tax	State Tax/ UT Tax	Integra- ted 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						

7. Substituted by the Central Goods and Services Tax (Twelfth Amendment) Rules, 2020, w.e.f. 15-10-2020. Earlier, heading was amended by the Central Goods and Services Tax (Fourth Amendment) Rules, 2019, w.e.f. 28-6-2019 and Central Goods and Services Tax (Seventh Amendment) Rules, 2019, w.e.f. 14-11-2019.

F	Total taxes paid in respect of E above	OPTIONAL						
G	Total demands pending out of E above	OPTIONAL						
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	OPTIONAL		
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
		MANDATORY						
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
		OPTIONAL						
19	Late fee payable and paid							
	Description				Payable		Paid	
	1				2		3	
A	Central Tax							
B	State Tax							

Verification :

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from and in case of any reduction in output tax liability the benefit thereof has been/will be passed on to the recipient of supply.

Place :

Date :

Signature

Name of Authorised Signatory

Designation/Status

Instructions: -

1. Terms used:
 - a. GSTIN: Goods and Services Tax Identification Number
 - b. UQC: Unit Quantity Code
 - c. HSN: Harmonized System of Nomenclature Code
- ¶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.]
- ¶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. ¹⁰["*"]
4. Part II consists of the details of all outward supplies & advances received during the financial year for which the annual return is filed. ¹¹[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 ¹²[It may be noted that additional liability for the FY 2017-18 ¹³[or FY 2018-19] ¹⁴[or FY 2019-20] ¹⁵[or FY 2020-21] ¹⁶[or FY 2021-22] ¹⁷[or FY 2022-23] ¹⁸[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 ¹⁹["*"] through this return]. The instructions to fill Part II are as follows:

Table No.	Instructions
4A	Aggregate value of supplies made to consumers and unregistered persons on which tax has been paid shall be declared here. These will include details of supplies made through E-Commerce operators and are to be declared as net of credit notes or debit notes issued in this regard. Table 5, Table 7 along with respective amendments in Table 9 and Table 10 of FORM GSTR-1 ¹⁹ [as amended by FORM GSTR-1A, if any] may be used for filling up these details.

8. Substituted by the Central Goods and Services Tax (Seventh Amendment) Rules, 2019, w.e.f. 14-11-2019. Prior to its substitution, paragraph 2 read as under :
*2. It is mandatory to file all your FORM GSTR-1 and FORM GSTR-3B for the FY 2017-18 before filing this return. The details for the period between July 2017 to March 2018 are to be provided in this return."
9. Inserted by the Central Goods and Services Tax (Twelfth Amendment) Rules, 2020, w.e.f. 15-10-2020.
10. Omitted by the Central Goods and Services Tax (Fourth Amendment) Rules, 2019, w.e.f. 28-6-2019. Prior to its omission, Sl. No. 3 read as under :
*3. It may be noted that additional liability for the FY 2017-18 not declared in FORM GSTR-1 and FORM GSTR-3B may be declared in this return. However, taxpayers cannot claim input tax credit unclaimed during FY 2017-18 through this return."
11. Inserted by the Central Goods and Services Tax (Seventh Amendment) Rules, 2019, w.e.f. 14-11-2019.
12. Inserted by the Central Goods and Services Tax (Fourth Amendment) Rules, 2019, w.e.f. 28-6-2019.
13. Inserted by the Central Goods and Services Tax (Sixth Amendment) Rules, 2021, w.e.f. 1-8-2021.
14. Inserted by the Central Goods and Services Tax (Amendment) Rules, 2022, w.e.f. 5-7-2022.
15. Inserted by the Central Goods and Services Tax (Second Amendment) Rules, 2023, w.e.f. 4-8-2023.
16. Inserted by the Central Goods and Services Tax (Amendment) Rules, 2024, w.e.f. **10-7-2024**.
17. Words "unclaimed during FY 2017-18" omitted by the Central Goods and Services Tax (Seventh Amendment) Rules, 2019, w.e.f. 14-11-2019.

Get Yourself Assured before Filling GSTR-9 for FY 2023-24

GSTR9 Arithmetical Accuracy Checks			
Sr No	Reference	Formula:	To be checked with:
1	OUTWARD LIAB	Table 4's Tax's Outcome / Total	To be match with Table 9's "Tax Payable" <i>[Edit Manually in Table 9 if changed in Table 4]</i>
2	OUTWARD LIAB	[Table 5N] PLUS [Table 10] MINUS [Table 11]	To be Matched with Actual <i>[Audited]</i> Liability
3	OUTWARD LIAB	Table 9's Tax Payable MINUS Tax paid via cash & Tax paid Via Credit	If Not Zero, then Prepare Reco due to reasons, such as: 1. Liability of Last FY 2022-23 has been discharged in 3Bs of FY 2023-24 <i>[Negative Diff]</i> 2. Some of the Outward Supply of FY 2023-24 missed altogether and now added in Table4 - TO BE DISCHARGED THROUGH DRC-03 <i>[Positive Diff]</i>
4	INWARD ITC	[Table 7J] MINUS [Table 12] PLUS [Table 13]	To be Matched with Actual <i>[Audited]</i> ITC
5	INWARD ITC	ITC Taken as per 3B (Table 6A) MINUS Actual ITC now taken in GSTR 9 (Diff as per Table 6J)	The Diff can be due to following reasons: 1. FY 2022-23's ITC taken in FY 2023-24's 3B but now not forming part of GSTR-9 & <i>Vice-Versa [Negative Diff. in 6J / Vice-Versa]</i> 2. FY 2023-24's wrongly taken ITC (not even reversed in 3Bs till 30-11-24) now reversed - TO BE DISCHARGED THROUGH DRC-03 <i>[Negative Diff. in 6J]</i> <i>Note: GSTR-9 doesn't allow to reverse the wrongly taken ITC in Table 6/7. however, if reduced and paid through DRC-03, then that will be much better way to present the data.</i>
6		[Table 10] MINUS [Table11]	To be Matched with Table 14's CGST, SGST, IGST and CESS

**RCM liability of current year (for which Annual return is being filled) but discharged & ITC taken in next year, that will be part of next year's G9, such thing not required be shown in Table 9 to 13 (Refer Press Release Dated 03-July-2019)

***Must Check if Total RCM discharged in current year is equals or higher than Auto-populated in GSTR-2B

****Must check if RCM of Previous year discharged in Current year, from GSTR-9C of previous year

Syncing of data between FY 2022-23 & FY 2023-24

(Since Data uploaded *of* FY 2022-23 *in* "3B/G1 of FY 2023-24" should not be the part of FY 2023-24's GSTR-9)

Sr No	Reference	Formula:	To be checked with:
7	OUTWARD LIAB	[Table 10] MINUS [Table 11] of FY 2022-23	To be matched with NET figure of "FY 2023-24's Table 9's Liability MINUS Tax paid through Cash and Credit" <i>[Along with difference due to other reasons mentioned in SR No 3]</i>
8	INWARD ITC	[Table 13] MINUS [Table 12] of FY 2022-23	To be Matched Difference found in Table 6J of GSTR9 of FY 2023-24 <i>[Along with difference due to other reasons mentioned in SR No 5]</i>

GSTR-9 Mandatory v/s Optional Tables For FY 2023-24

Tables No	Nature of reporting	Status	Note
4A to 4G	Taxable Outward Supply, Tax on advances & RCM	Mandatory	-
4I to 4L	CN, DN, Amendments with respect to 4B to 4E Supplies	Mandatory	-
5A to 5C	Zero rated Supply without payment of Tax, supplies on which Tax to be discharged by recipient	Mandatory	-
5D to 5F	Exempted, Nil Rated & Non-GST Supply	"Exempted" and "Nil Rate" can be clubbed in 5D. Non-GST to be shown separately	
5H to 5K	CN, DN, Amendments with respect to 5A to 5F Supplies	Optional	Can be clubbed in 5A to 5F
6A	Auto populated ITC based on 3B	-	-
6B to 6D	ITC on Inward Supplies for Forward Charge & Reverse Charge	- "Input" and "In Services" Can be clubbed in "Input", "Capital Goods" to be shown separately	
6E	Import of Goods	Mandatory	
6F to 6M	Other ITC	Mandatory	
7A to 7E	ITC Reversal due to Rule 37,39,42, 43, Sec. 17(5)	Can be clubbed with 7H - (with Other reversals)	
7F & 7G	ITC Reversal due to TRAN1 & TRAN2	Mandatory	
8A to 8K	ITC Related Information	Mandatory	
9	Details of Tax payable & Tax paid	Mandatory	
10,11	Outward Liability Pertaining to FY 2023-24 shown/reduced in FY 2024-25 Till 30 th Nov 2024	Mandatory	
12,13	ITC Pertaining to FY 2023-24 reversed/shown in FY 2024-25 Till 30 th Nov 2024	Optional (But Highly Advisable to fill it) [Do not net off 12 & 13]	
15 & 16	Info. Of Demands & Refunds, Inward supplies	Optional	
17	HSN for outward Supply	Mandatory TO> 5 Cr, at 6 Digit level for all supplies TO<5 Cr, 4 Digit level for B2B Supplies Only	
18	HSN for Inward Supply	Optional	

GSTR-9C Mandatory v/s Optional Tables

Tables No	Nature of reporting	Status	Note
5A	Turnover as per Audited Books	Mandatory	-
5B	Adjustments related to Turnover	Can be clubbed in 5O	
5C to 5O	Adjustments related to Turnover	Can be clubbed in 5O	
7A to 7F	Reco from Total Turnover to Taxable Turnover	Mandatory	-
9A to 9Q	Reco of Tax Paid	Mandatory	-
12A to 12D	Reco of ITC between Books v/s GSTR9	Mandatory	
Table 14	Expense head with ITC Reconciliation	Optional	-

[As Relaxation Given in NN 12-2024 CT Dated 11-07-2024]

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
- In case 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. In case 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 /	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	if paid via DRC-03, File DRC-03A to set off such already paid amount against ELL +	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	APL-1W (Appeal withdrawal order within 1 month)	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		- Order to be issued within 3 months from the date of receipt of Application, where SCN is not issued - Order to be issued within 3 months from the date of Reply to SCN received	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		- Order to be issued within 4 months from the date of SCN where Reply to SCN not received		
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