

Notifications

Amnesty Scheme for Non-Filing of Returns by Composition Scheme Dealer

[Notification No. 02/2023-Central Tax dated 31.03.2023](#)

Amnesty Scheme has been introduced for the non-filers of returns, being Composition Scheme Dealers, which provides for nil / reduced fees if the returns are filed during the period April 1,2023 to June 30,2023 as per table below:

GST Return Form	Type of Return	Period	Existing Late Fees per Return		Revised Late Fees Per Return	
			Fees (INR)	Maximum Limit (INR)	Late Fees (INR)	Maximum Limit (INR)
GSTR-4	NIL	2017-18 to 2021-22	50 per day	500	NIL	
	Other than NIL			2,000	500	

Amnesty Scheme for Cancelled GSTINs

[Notification No. 03/2023- Central Tax dated 31.03.2023](#)

- Amnesty to registered person (RP) whose registration has been cancelled on or before December 31, 2022, due to non filing of GST returns & has failed to apply for revocation of cancellation within 30 days from date of service of cancellation order.
- The benefit of this amnesty can also be claimed by those whose appeal against order of cancellation of registration or against order of rejection of application for revocation has been rejected on the ground of failure to adhere to the prescribed time limit for revocation.
- As per the Amnesty Scheme the application for revocation can be filed latest by June 30, 2023, after furnishing all returns due upto the effective date of cancellation of registration and after payment of any amount due as tax, interest,penalty and late fee in respect of such returns.

Amendment in CGST Rules

[Notification No. 04/2023 & 05/2023 - Central Tax dated 31.03.2023](#)

Changes in CGST Rules pertaining to Aadhar authentication and biometric verification of those registered under GST with retrospective effect from December 26,2022.

Amnesty Scheme for Deemed Withdrawal of Best Judgement Assessment Orders

[Notification No. 06/2023- Central Tax dated 31.03.2023.](#)

- Amnesty to RPs in whose cases best judgement assessment under Section 62 of the CGST Act have been passed on or before February 28, 2023, and who have failed to furnish a valid return within a period of 30 days from date of service of assessment order.
- The aforesaid amnesty is applicable irrespective whether or not appeal has been filed or decided against the said assessment order.
- The assessment order would be deemed to be withdrawn if the return is furnished up to June 30,2023 along with interest and late fees.

Amnesty Scheme for Non- Filers of Annual Return and Rationalisation of Late Fees

[Notification No. 07/2023- Central Tax dated 31.03.2023.](#)

Amnesty Scheme has been introduced for the non-filers of Annual Return which provides for reduced fees if the returns are filed during the period April 1,2023 to June 30, 2023. Further, late fees for Annual Returns have been rationalised for the tax-payers having aggregate turnover upto INR 20 crore in a financial year as per table below:

GST Return Form	Period	Turnover	Existing Late Fees per Return		Revised Late Fees Per Return	
			Fees (INR)	Maximum Limit (INR)	Late Fees (INR)	Maximum Limit (INR)
GSTR-9 (Annual Return)	2017-18 to 2021-22	Any	200 per day	0.5% of Turnover	20,000	
	2022-23 and onwards	Upto 5 crore			50 per day	0.04% of Turnover
		> 5 crore <= 20 crore			100 per day	
		> 20 crore			200 per day	0.5% of Turnover

Amnesty Scheme for Non- Filers of Final Return

[Notification No. 08/2023- Central Tax dated 31.03.2023](#)

- As per Section 45 of CGST Act, 2017, every RP who is required to file return in Form GSTR-3B and whose registration is cancelled, must furnish a final return in Form GSTR-10 within 3 months of the date of cancellation or the date of cancellation order, whichever is later.
- Amnesty Scheme has been introduced for the non-filer of final return which provides for reduced fees if the returns are filed during the period April 1,2023 to June 30,2023 as per table below:

GST return filing Form	Last date for filing Final Return as per Amnesty	Existing Late Fees per Return		Revised Late Fees Per Return	
		Fees (INR)	Maximum Limit (INR)	Late Fees (INR)	Maximum Limit (INR)
GSTR 10	30.06.2023	200 per day	10,000	200 per day	1,000

Extension of Limitation Period for Passing Orders

[Notification No. 09/2023- Central Tax dated 31.03.2023](#)

The time limit for issuance of order under Section 73 of the CGST Act for recovery of tax not paid or short paid or input tax credit (ITC) wrongly availed or utilized has been extended which also provides additional time to tax authorities to issue show cause notices (SCN). The extended period is set out herein below:

Financial Year	Extended Time to Pass Order	Last Date to Issue SCN u/s 73
2017-18	31.12.2023	30.09.2023
2018-19	31.03.2024	31.12.2023
2019-20	30.06.2024	31.03.2024

Compensation Cess

[Notification No. 01/2023 Compensation Cess dated 31.03.2023.](#)

Levy of compensation cess based on Retail Sale Price (RSP) notified with effect from April 1, 2023

[Notification No. 02/2023- Compensation Cess \(Rate\) dated 31.03.2023](#)

Amendment in compensation cess rates on tobacco and pan masala from ad valorem to RSP basis.

Changes in GST rates of Goods and Services w.e.f. March 1, 2023

[Notification No. 03/2023 & 04/2023 - Central Tax \(Rate\) dated 28.02.2023](#)

Sr.No.	Description of Goods	From	To
1	Rab other than pre-packaged and labelled	18%	Nil
2	Rab pre-packaged and labelled	18%	5%
3	Pencil Sharpener	18%	12%

Circulars

Clarification regarding GST rates and classification of certain goods

[Circular No. 189/01/2023-GST dated 13.01.2023.](#)

- No GST to be levied on by-products of milling of Dal/ Pulses such as Chilka, Khanda and Churi/Chuni w.e.f January 1, 2023.
- It is clarified that 'Carbonated Beverages of Fruit Drink' or 'Carbonated Beverages with Fruit Juice' would fall under HSN 2202 99 and GST would be levied @ 28% and Compensation Cess @ 12% w.e.f. October 1, 2021.
- It is clarified that Snack pellets ('fryums'), which are manufactured through the process of extrusion, are appropriately classifiable under tariff item 1905 90 30 and taxable @8% w.e.f. June 28, 2017.
- It is clarified that Compensation Cess @ 22% is applicable on Motor vehicles, falling under heading 8703 w.e.f. June 28, 2017, which satisfy all 4 specifications i.e., these are popularly known as SUVs; the engine capacity exceeds 1,500 cc; the length exceeds 4,000 mm; and the ground clearance is 170 mm and above.

Clarification regarding GST rates and classification of certain services

[Circular No. 190/02/2023-GST dated 13.01.2023](#)

- It has been clarified that accommodation services provided by Air Force Mess and other similar messes, such as, Army Mess, Navy Mess, Paramilitary and Police Forces mess to their personnel or any person other than a business entity, are covered by Sl. No. 6 of [Notification No. 12/2017 – Central Tax \(Rate\) dated 28.06.2017](#), if the services supplied by such messes qualify to be considered as services supplied by Central Government, State Government, Union Territory or local authority.
- Further, it is also clarified that incentives paid by Ministry of Electronics and Information Technology (MeitY) to acquiring banks under the Incentive scheme for promotion of RuPay Debit Cards and low value BHIM-UPI transactions are in the nature of subsidy and thus not taxable under GST.

Clarification regarding GST rate and classification of 'Rab'

[Circular No. 191/03/2023-GST dated 27.03.2023](#).

- W.e.f. March 1.2023, GST rate on Rab is notified as 5% when sold in pre-packaged and labelled form whereas GST rate of Rab is Nil if sold in other than pre-packaged and labelled form.
- Further, It is clarified that on account of conflicting interpretation and genuine doubts over the applicability of the GST rate on Rab, the issue for past period is to be regularized on "as is" basis.

KEY TAKE AWAY

- Amnesty scheme has been introduced for non-filers of GSTR- 4(Composite Scheme Dealer) and GSTR- 10 (Final Return),if the same is filed before 30.06.2023.
- Rationalisation of late fee for GSTR-9 & Amnesty to GSTR-9 non-filers, if the same is filed before 30.06.2023.
- Amnesty scheme has been introduced for deemed withdrawal of Best Judgement orders issued before 28.02.2023 on satisfying conditions prescribed.
- Registered person may apply for revocation of cancellation of registration upto 30.06.2023 after filing returns due along with tax, interest ,penalty and late fee.
- Time limit for passing order u/s 73 relating to F.Y.2017-18 to F.Y.2019-20 has been extended, thereby allowing more time to the proper officer to issue show cause notice.



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