

INDIRECT TAX

Amnesty Scheme for Filing of Appeal

UPDATE NO. 43 OF 2023



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exceeding expectations
SINCE 1985





Amnesty Scheme For Filing Of Appeal Against Demand Orders In Cases Where Appeal Could Not Be Filed Within The Allowable Time-period

[Notification No. 53/2023-CT dated 2 November 2023]

- An amnesty scheme has been introduced for taxable persons, who could not file an appeal under Section 107 of the CGST Act, 2017 against the demand order passed under Section 73 or 74 of the said Act on or before the 31 March 2023, or whose appeal against the said order was rejected solely on the grounds that the said appeal was not filed within the time period specified in Section 107(1) of the CGST Act.
- In all the above cases, filing of appeal by the taxpayers will be allowed against such orders upto 31 January 2024, subject to the condition of payment of an amount of pre-deposit of 12.5% of the tax under dispute, out of which at least 20% (i.e. 2.5% of the tax under dispute) should be debited from Electronic Cash Ledger.
- No appeal under this notification shall be admissible in respect of a demand not involving tax.
- Provisions of Chapter XII of the CGST Rules, 2017 shall apply to an appeal filed under this Notification.



LKS Comments:

It is a trade friendly measure enabling the taxpayers to file an appeal where timeline for filing the appeal has expired, with a condition that minimum 20% of the pre-deposit payable shall be paid in cash by debiting electronic cash ledger.

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