



कार्यालय प्रधान आयुक्त
OFFICE OF THE PRINCIPAL COMMISSIONER
केन्द्रीय वस्तु एवं सेवाकर तथा केन्द्रीय उत्पाद शुल्क आयुक्तालय, जयपुर
CENTRAL GOODS & SERVICES TAX AND CENTRAL EXCISE COMMISSIONERATE, JAIPUR
ISO 15700:2005 प्रमाणित आयुक्तालय, ISO 15700:2005 Certified Commissionerate
NCR BUILDING, STATUE CIRCLE, C-SCHEME, JAIPUR-302005(RAJ.)
(Technical Branch)

Trade Notice No. - 01/2023

Dated: 19.07.2023

Sub: - Notifications dated 17.07.2023 issued to extend time limit upto 31.08.2023 in respect of amnesty scheme implemented by Government regarding exemption / waiver of late fee for certain returns, for deemed withdrawal of assessment order and revocation of cancellation of registrations - reg.

It is to inform that the time limit in respect of various "Amnesty Schemes" introduced vide Notification Nos. 2-3, 6-8 / Central Tax all dated 31.03.2023 have been extended upto 31.08.2023. Government issued Notifications to extend the benefits upto 31.08.2023 providing waiver / exemption of late fee in respect of late filing of GSTR-10 (Notification No. 26/2023-Central Tax dated 17.07.2023), GSTR-9 (Notification No. 25/2023-Central Tax dated 17.07.2023) & GSTR -4 (Notification No. 22/2023-Central Tax dated 17.07.2023). Time limit for revocation of cancellation of registrations has been extended to 31.08.2023 (Notification No. 23/2023-Central Tax dated 17.07.2023). Similarly the time limit for deemed withdrawal of assessment order issued under Section 62 of the CGST Act, 2017 as amended has also been extended upto 31.08.2023 (Notification No. 24/2023-Central Tax dated 17.07.2023).

Advantages / benefits as amnesty measures are summarized below. It is advised to circulate the amnesty measures implemented by Government among all members and to take benefits of said amnesty measures.

Sr. No.	Notification Nos. all dated 17.07.2023	Subject of the Circular	Waiver / Exemption / Remarks
1	26/2023-Central Tax	Seeks to extend amnesty for GSTR-10 non-filers	Late fee in excess of five hundred rupees have been waived for the registered persons who failed to furnish the final return in FORM GSTR-10 by the due dates but furnish the said return between the periods from the 01.04.2023 to 31.08.2023.
2	25/2023-Central Tax	Seeks to extend amnesty for GSTR-9 non-filers	If annual return GSTR-9 for financial years 2017-18, 2018-19, 2019-20, 2020-21 or 2021-22 (by registrant having turnover upto 20 Crore

			Rupee) not filed, on filing of said returns by 31.08.2023 the late fee payable shall be waived in excess of ten thousand rupees.
3	24/2023-Central Tax	Seeks to extend amnesty scheme for deemed withdrawal of assessment orders issued under Section 62	Assessment order issued on or before the 28.02.2023 for non filing of due returns, shall be deemed to have been withdrawn, if said returns filed on or before 31.08.2023 and the return shall be accompanied by payment of interest due under sub-section (1) of section 50 of the CGST Act, 2017 and the late fee payable under section 47 of the Act.
4	23/2023-Central Tax	Seeks to extend time limit for application for revocation of cancellation of registration	Revocation for cancelled registration may be applied upto 31.08.2023, if the registration has been cancelled under clause (b) or clause (c) of sub-section (2) of section 29 of the said Act on or before 31.12.2022 and the registrant has failed to apply for revocation of cancellation of such registration within the time period specified in section 30 of the said Act as the class of registered persons
5	22/2023-Central Tax	Seeks to extend amnesty for GSTR-4 non-filers	Waiver of late fee is in excess of Rs: 250/- and fully waiver of late fee where the total amount of central tax payable in the said return is nil, if GSTR-4 for the quarters from July, 2017 to March 2019 or for the Financial years from 2019-20 to 2021-22 which were not filed, filed between 01.04.23 to 31.08.2023.


चेतन कुमार जैन
(प्रधान आयुक्त)

फा. सं. V-16/01/Policy/T.N./2020/

दिनांक: 19.07.2023

प्रतिलिपि सूचनार्थ एवं आवश्यक कार्यवाही हेतु -

(1) The Chief Commissioner, CGST & Central Excise, Jaipur Zone, Jaipur.

- (2) The Deputy / Assistant Commissioner, CGST, Division-A,B,C,D,E,F,G,H & I, Jaipur and J & K, Ajmer.
- (3) Sh. Bhupinder Singh, Rajasthan Head, Federation of Indian Export Organizations, 303, 3rd Floor, Suryodaya Apartments, F-72, Subhash Marg, C-Scheme, Jaipur-302001.
- (4) Sh. Atul Sharma, Rajasthan Head, Federation of Indian Chamber of Commerce & Industry (FICCI), Jaipur, 202, Rajputana Tower, A-27-B, Shanti Path, Tilak Nagar, Jaipur-302004.
- (5) Dr. K.L. Jain, Honorary General Secretary, Rajasthan Chamber of Commerce & Industry, Chamber Bhawan, M.I. Road, Jaipur-302003.
- (6) Sh. Tara Chand Goyal, President, Laghu Udhog Bharti, Rajasthan Zonal Office, S-8, Govindam Complex, SC Road, Jaipur-302001.
- (7) Sh. S.R. Agarwal, Secretary, Rajasthan Steel Chamber, B-234, Road No. 9, VKI Area, Jaipur- 302013.
- (8) Shri S. N. Modani. President, Rajasthan Textile Mills Association, B-1. Bharat Mata Path, Navlakha Appartment, C-Scheme, Jaipur.
- (9) Sh. Arvind Khicha, Secretary, Rajasthan Cement Manufacturers of Rajasthan, C/o M/s. Shree Cement Limited, JLN Marg, Opp. Rajasthan University, Jaipur-302015.
- (10) Sh. Nilesh Agarwal, President, Sitapura Ind., Association, Sitapura Ind. Association, AS-1, Sitapura industrial area, Tonk road, Jaipur.
- (11) Sh. Tara Chand Choudhary, President, V.K.I. Association, Vishwakarma Industries Association, Association Bhawan, Road No.1, Vishwakarma Industrial Area, Jaipur.
- (12) The Superintendent (Computer), CGST, Jaipur for upload on official website.


20.7.2023

सहायक आयुक्त (तकनीकी)