

CBIC vide Notification No. 02/2023-CT dated 31st March,2023 has waived the late fees payable u/s 47 which is in excess of Rs. 250/- (Rs. 500/- for CGST & SGST) for failure to furnish the return in **FORM GSTR-4** (Quarterly return for registered person opting for composition levy) for period July, 2017 to March, 2022. In case, the return in FORM GSTR 4 is NIL, there will be no late fees applicable for said NIL return.

The above waivers are available only if the said GSTR-4 are filed between the period 1st April, 2023 to 30th June, 2023.

CBIC vide Notification No. 03/2023-CT dated 31st March,2023 has issued special procedures for revocation of cancelled GST registration under following sections on or before 31st December,2022 and for which assessee has not applied for revocation of cancellation within time specified u/s. 30.

Section 29(2)(b) - a person paying tax under section 10 (Composition levy) has not furnished the return for a financial year beyond three months from the due date of furnishing the said return

Section 29(2)(c) - any registered person, other than a person specified in clause (b), has not furnished returns for such continuous tax period as may be prescribed or

Special Procedure for revocation

- (a) the registered person may apply for revocation of cancellation of such registration upto the 30th day of June, 2023;
- (b) the application for revocation shall be filed only after furnishing the returns due upto the effective date of cancellation of registration and after payment of any amount due as tax, in terms of such returns, along with any amount payable towards interest, penalty and late fee in respect of the such returns;
- (c) no further extension of time period for filing application for revocation of cancellation of registration shall be available in such cases.

Explanation: For the purposes of this notification, the person who has failed to apply for revocation of cancellation of registration within the time period specified in section 30 includes a person whose appeal against the order of cancellation of registration or the order rejecting application for revocation of cancellation of registration under section 107 of the said Act has been rejected on the ground of failure to adhere to the time limit specified under Section 30(1) of the said Act.

CBIC vide Notification No. 04/2023-CT CT dated 31st March, 2023 has made following amendments in CGST Rules,2017. The said amendment shall deemed to come in force w.e.f 26th December,2022.

Rule 8: Application for registration

Rule 8(4A) has been substituted with new rule, which read as follows:

“(4A) Where an applicant, other than a person notified under sub-section (6D) of section 25, opts for authentication of Aadhaar number, he shall, while submitting the application under sub-rule (4), undergo authentication of Aadhaar number and the date of submission of the application in such cases shall be the date of authentication of the Aadhaar number, or fifteen days from the submission of the application in Part B of FORM GST REG-01 under sub-rule (4), whichever is earlier.

Thus, with this amendment, date of submission of application shall be date of authentication of the Aadhaar number, or fifteen days from the submission of the application in Part B of FORM GST REG-01 under sub-rule (4), whichever is earlier.

CBIC vide Notification No. 05/2023-CT CT dated 31st March,2023 has made amendment in notification 27/2022-CT dated 26th December,2022 wherein proviso to Rule 8(4A) shall not apply to all the States and Union territories except the State of Gujarat.

Proviso to Rule 8(4A) provide that *“Provided that every application made under sub-rule (4) by a person, other than a person notified under sub-section (6D) of section 25, who has opted for authentication of Aadhaar number and is identified on the common portal, based on data*

analysis and risk parameters, shall be followed by biometric-based Aadhaar authentication and taking photograph of the applicant where the applicant is an individual or of such individuals in relation to the applicant as notified under sub-section (6C) of section 25 where the applicant is not an individual, along with the verification of the original copy of the documents uploaded with the application in FORM GST REG-01 at one of the Facilitation Centers notified by the Commissioner for the purpose of this sub-rule and the application shall be deemed to be complete only after completion of the process laid down under this proviso”.

In other words, Applicant who has opted for authentication of Aadhaar number and is identified on the common portal, based on data analysis and risk parameters, shall get his Aadhaar authenticate by following biometric based Aadhaar Authentication and verification of original copy of the documents uploaded with the application in FORM GST REG-01 at one of the Facilitation Centers notified by the Commissioner. The said Sub-rule shall be applicable only for state of Gujarat.

CBIC vide Notification No. 06/2023-CT dated 31st March,2023 has issued special procedure wherein registered persons who failed to furnish a valid return within a period of thirty days from the service of the assessment order issued on or before the 28th day of February, 2023 under section 62(1), then such assessment order issued u/s 62 (1) shall deem to be withdrawn if such registered persons

(i) Furnish the said return on or before the 30th day of June 2023;

(ii) the return shall be accompanied by payment of interest due under section 50(1) and the late fee payable under section 47.

irrespective of whether or not an appeal had been filed against such assessment order under section 107 of the said Act or whether or not the appeal, if any, filed against the said assessment order has been decided.

CBIC vide Notification No. 07/2023-CT dated 31st March,2023 has waived late fees in respect of non filling of Annual returns for the F.Y. 2022-23 onwards, which is excess of amount specified in column 3 of following Table

Serial Number	Class of registered persons	Amount
(1)	(2)	(3)
1.	Registered persons having an aggregate turnover of up to Rs. 5 crore in the relevant financial year.	Rs. 25 per day (Rs. 50 per day under CGST & SGST), subject to a maximum of an amount calculated at 0.02 percent (0.04% under CGST & SGST) of turnover in the State or Union territory.
2.	Registered persons having an aggregate turnover of more than Rs. 5 crore and up to Rs. 20 crores in the relevant financial year.	Rs. 50 per day (Rs. 100 per day under CGST & SGST), subject to a maximum of an amount calculated at 0.02 per cent. (0.04% under CGST & SGST) of turnover in the State or Union territory.

Further in respect of person who has failed to furnish annual return u/s 44 by the due date for the any of financial year between F.Y. 2017-18 to 2021-22 but furnishes the said return between 1st April,2023 to 30th June,2023 then maximum late shall be Rs. 10,000/-.

Earlier late fees for non filling of Annual return by due date was Rs. 100 per day (Rs. 200 per day under CGST & SGST) or 0.25% (0.50% under CGST & SGST) of turnover, whichever is lower.

CBIC vide Notification No. 08/2023-CT dated 31st March,2023 waives late fees for filing GSTR 10 (Final Return u/s 45) which is in excess of Rs. 500/- (Rs. 1,000 under CGST & SGST), provided said return is filed between 1st April,2023 to 30th June,2023

Earlier late fees for non filling of Final return by the due date was Rs 100/- per day (Rs. 200 per day under CGST & SGST) subject to maximum amount of Rs. 5,000/- (Rs. 10,000 under CGST & SGST).

CBIC vide Notification No. 09/2023-CT dated 31st March,2023 extend the time limit for issuance of order u/s 73(9) CGST Act,2017 for recovery of tax not paid or short paid or of input tax credit wrongly availed or utilised.

Financial Year	Due date to issue Order
2017-18	31st December, 2023
2018-19	31st March, 2024
2019-20	30th June, 2024

CBIC vide Circular No. 191/03/2023-GST dated 27th March, 2023 has issue clarification on GST rate and classification of “Rab” based on the recommendation of the GST council in its 49th meeting, held on 18th February, 2023

It is clarified that w.e.f. 1st March, 2023, 5% GST rate has been notified on Rab, when sold in pre- packaged and labelled, and Nil GST, when sold in other than pre- packaged and labelled.

Further, in view of the prevailing divergent interpretations and genuine doubts regarding the applicability of GST rate on Rab, the issue for past period is hereby regularized on “as is” basis.