

NOTIFICATION

New Delhi, the 8th October, 2024

No. 22/2024– CENTRAL TAX

S.O. 4373(E).—In exercise of the powers conferred under the section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the said Act), the Central Government, on the recommendations of the Council, hereby notifies the following special procedure for rectification of order, to be followed by the class of registered persons (hereinafter referred to as the said person), against whom any order under section 73 or section 74 or section 107 or section 108 of the said Act has been issued confirming demand for wrong availment of input tax credit, on account of contravention of provisions of sub-section (4) of section 16 of the said Act, but where such input tax credit is now available as per the provisions of sub-section (5) or sub-section (6) of section 16 of the said Act, and where appeal against the said order has not been filed, namely:—

2. The said person shall file, electronically on the common portal, within a period of six months from the date of issuance of this notification, an application for rectification of an order issued under section 73 or section 74 or section 107 or section 108 of the said Act, as the case may be, confirming demand for wrong availment of input tax credit, on account of contravention of provisions of sub-section (4) of section 16 of the said Act, but where such input tax credit is now available as per the provisions of sub-section (5) or sub-section (6) of section 16 of the said Act, and where appeal against the said order has not been filed.

3. The said person shall, along with the said application, upload the information in the proforma in **Annexure A** of this notification.

4. The proper officer for carrying out rectification of the said order shall be the authority who had issued such order, and the said authority shall take a decision on the said application and issue the rectified order, as far as possible, within a period of three months from the date of the said application.

5. Where any rectification is required to be made in the order referred to in paragraph 1 and, the said authority has issued a rectified order thereof, then the said authority shall upload a summary of the rectified order electronically—

(i) in FORM GST DRC-08, in cases where rectification of an order issued under section 73 or section 74 of the said Act is made; and

(ii) in FORM GST APL-04, in cases where rectification of an order issued under section 107 or section 108 of the said Act is made.

6. The rectification is required to be made only in respect of demand of such input tax credit which has been alleged to be wrongly availed in contravention of provisions of sub-section (4) of section 16 of the said Act, but where such input tax credit is now available as per the provisions of sub-section (5) or sub-section (6) of the said section 16.

7. Where such rectification adversely affects the said person, the principles of natural justice shall be followed by the authority carrying out such rectification.

Annexure A

Proforma to be uploaded by the registered person along with the application for rectification of order under special procedure for rectification of order notified under section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017)

1. Basic Details:

(a) GSTIN:

(b) Legal Name:

(c) Trade Name, if any:

(d) Order in respect of which rectification application has been filed:

(1) Order Reference Number:

(2) Order Date:

2. Details of demand confirmed in the said order:

(Amount in Rs.)

Sr. No.	Financial Year	IGST	CGST	SGST	CESS	Total Tax including Cess	Interest	Penalty
1	2	3	4	5	6	7	8	9
	2017-18							
	2018-19							
	2019-20							
	2020-21							
	2021-22							
	2022-23							
	Total							

3. Out of the amount mentioned in the Table in serial number 2 above:

- (a) the details of the demand confirmed in the said order, of the input tax credit wrongly availed on account of contravention of sub-section (4) of section 16, which is now eligible as per sub-section (5) of section 16 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (the said Act):

(Amount in Rs.)

Sr. No.	Financial Year	IGST	CGST	SGST	CESS	Total Tax including Cess	Interest	Penalty
1	2	3	4	5	6	7	8	9
	2017-18							
	2018-19							
	2019-20							
	2020-21							
	Total							

and/or

- (b) the details of the demand confirmed in the said order of the input tax credit wrongly availed on account of contravention of sub-section (4) of section 16, other than that mentioned in (a) above, which is now eligible as per sub-section (6) of section 16 of the said Act:

(Amount in Rs.)

Sr. No.	Financial Year	IGST	CGST	SGST	CESS	Total Tax including Cess	Interest	Penalty
1	2	3	4	5	6	7	8	9
	2017-18							
	2018-19							
	2019-20							
	2020-21							
	2021-22							
	2022-23							
	Total							

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Declaration:

1. I undertake that, no appeal under section 107 or section 112 of the said Act is pending against the order against which this rectification application is filed.
2. I declare that all information provided by me is accurate and truthful. I understand that any incorrect declaration or suppression of facts will render this application void and may lead to recovery proceedings for the outstanding dues along with applicable interest and penalties.

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Verification:

I _____ (name of the authorised signatory), hereby declare that the information provided above is true and correct to the best of my knowledge and belief. I understand that any incorrect declaration or suppression of facts will render my application void.

Signature of authorised signatory

Name/Designation

Email address

Mobile No.

[F. No. CBIC-20006/20/2023-GST]

RAGHAVENDRA PAL SINGH, Director

अधिसूचना

नई दिल्ली, 8 अक्टूबर, 2024

सं. 23/2024-केंद्रीय कर

का.आ. 4374(अ).— केंद्रीय सरकार, माल और सेवा कर अधिनियम, 2017 (2017 का 12) (जिसे इस अधिसूचना में इसके पश्चात् उक्त अधिनियम कहा गया है) की धारा 128 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, भारत सरकार के वित्त मंत्रालय (राजस्व विभाग), केंद्रीय अप्रत्यक्ष कर और सीमाशुल्क बोर्ड की अधिसूचना जो भारत के राजपत्र, असाधारण, भाग 2, खंड 3, उपखंड (i), संख्यांक 366 (अ), तारीख 1 जून 2021 (सं. 22/2021-केंद्रीय कर) द्वारा प्रकाशित की गई थी को, उन बातों के सिवाए अधिकांत करते हुए, जिन्हें ऐसे अधिक्रमण से पूर्व किया गया है या करने का लोप किया गया है, परिषद की सिफारिशों पर, उक्त अधिनियम की धारा 47 के तहत देय विलंब फीस की राशि को, उन रजिस्ट्रीकृत व्यक्तियों के लिए, जिनके लिए अधिनियम की धारा 51 के प्रावधानों के तहत स्रोत पर कर कटौती करना आवश्यक है, माह जून, 2021 से, प्ररूप जीएसटीआर-7 में नियत तारीख तक विवरणी प्रस्तुत करने की विफलता के लिए, उस अवधि के लिए जिस के दौरान ऐसी विफलता जारी रहती है, जो कि पच्चीस रुपये प्रतिदिन से अधिक है का अधित्यजन करती है:

परंतु यह कि उक्त अधिनियम की धारा 47 के तहत कुल देय विलंब फीस की राशि, ऐसे रजिस्ट्रीकृत व्यक्ति के लिए, माह जून, 2021 से, नियत तारीख तक प्ररूप जीएसटीआर-7 में विवरणी प्रस्तुत करने में विफलता के लिए, जो एक हजार रुपये से अधिक है, का अधित्यजन किया जाता है।

परंतु यह और कि उक्त अधिनियम की धारा 47 के तहत कुल देय विलंब फीस की राशि, रजिस्ट्रीकृत व्यक्ति के किसी मास के प्ररूप जीएसटीआर-7 में नियत तारीख तक विवरणी प्रस्तुत करने में विफलता के लिए, जब उक्त मास में स्रोत पर कटौती किए गए केंद्रीय कर की कुल रकम शून्य है, का अधित्यजन किया जाता है।

2. यह अधिसूचना 1 नवंबर, 2024 को प्रवृत्त होगी।

[फा. सं. सीबीआईसी-20006/20/2023-जीएसटी]

राघवेन्द्र पाल सिंह, निदेशक