Tax Talks

Journal no 16

GST Interest and Penalty Waiver

for

FY 2017-18, FY 2018-19 and FY 2019-20

Department has bought GST Amnesty Scheme for waiving interest and penalties for demand notices issued under section 73 of the CGST Act for the Fiscal years 2017-18, 2018-19 and 2019-20, in cases where the taxpayer pays the full amount of tax demanded in the notice upto 31.03.2025.

1. WHO IS ELIGIBLE?

Any taxpayer who is liable to pay tax u/s 73 based on

a) **A show cause notice**
b) **Adjudication Order**
c) **Order passed by Appellate Authority**

2. Which FYs are covered?

FY 2017-18, FY 2018-19 and FY 2019-20

3. Condition?

a. **He has to pay the Tax amount.**
b. **Tax must be paid by 31.03.2025**

4. Due date of filing application under scheme?

Due date is 30.06.2025.

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