

Advisory for the procedures and provisions related to the amnesty for taxpayers who missed the appeal filing deadline for the orders passed on or before March 31, 2023

28/11/2023

1. **Amnesty for Taxpayers:** The GST Council, in its 52nd meeting, recommended granting amnesty to taxpayers who could not file an appeal under section 107 of the CGST (Central Goods and Services Tax) Act, 2017, against the demand order under section 73 or 74 of the CGST Act, 2017, passed on or before March 31, 2023, or whose appeal against the said order was rejected due to not being filed within the specified time frame in sub-section (1) of section 107.
2. In compliance with the above GST Council recommendation, the government has issued Notification No. 53/2023 on November 2, 2023.
3. Taxpayers can now file an appeal in FORM GST APL-01 on the GST portal on or before January 31, 2024, for the order passed by the proper officer on or before March 31, 2023. It is further advised that the taxpayers should make payments for entertaining the appeal by the Appellate officer as per the provisions of Notification No. 53/2023. The GST Portal allows taxpayers to choose the mode of payment (electronic Credit/Cash ledger), and it is the responsibility of the taxpayer to select the appropriate ledgers and make the correct payments. Further, the office of the Appellate Authority shall check the correctness of the payment before entertaining the appeal and any appeal filed without proper payment may be dealt with as per the legal provisions.
4. If a taxpayer has already filed an appeal and wants it to be covered by the benefit of the amnesty scheme would need to make differential payments to comply with Notification No. 53/2023. The payment should be made against the demand order using the "Payment towards demand" facility available on the GST portal. The navigation step for making this payment is provided: Login >> Services >> Ledgers >> Payment towards Demand.
5. Taxpayers who have previously filed an appeal but it was rejected as time barred in APL-02 by the Appellate authority, then the taxpayer would be able to refile the appeal. However, in case, the taxpayers face any issue while re-filing APL-01, a ticket shall be raised on the Grievance redressal portal: <https://selfservice.gstsystem.in>. The taxpayer shall select the Category "Amnesty Scheme" and the sub-category "Amnesty scheme- Issue in appeal filing" while raising a ticket.
6. Furthermore, if the Appellate authority has issued a rejection order in APL-04 due to the appeal application being time-barred, then the taxpayer has to approach the respective Appellate authority office well in advance to comply with the dates in the said notification. The Appellate authority after checking the eligibility of the taxpayer for the amnesty scheme will forward the case to GSTN through the State Nodal officer.
7. Also, it is important to note that for the APL 04 issued cases **no direct representations will be entertained by GSTN** or through the Grievance redressal portal. APL 04-issued cases have to be compulsorily forwarded through the State Nodal officer.
8. Post receiving the case from the State nodal officer, GSTN will enable the taxpayer to file an appeal against the concerned order.

Thanking you,  
Team GSTN