

Have you missed the opportunity for filing appeal?

Notification No. 53/2023 – CT Dated 02.11.2023

Eligibility for Amnesty Scheme

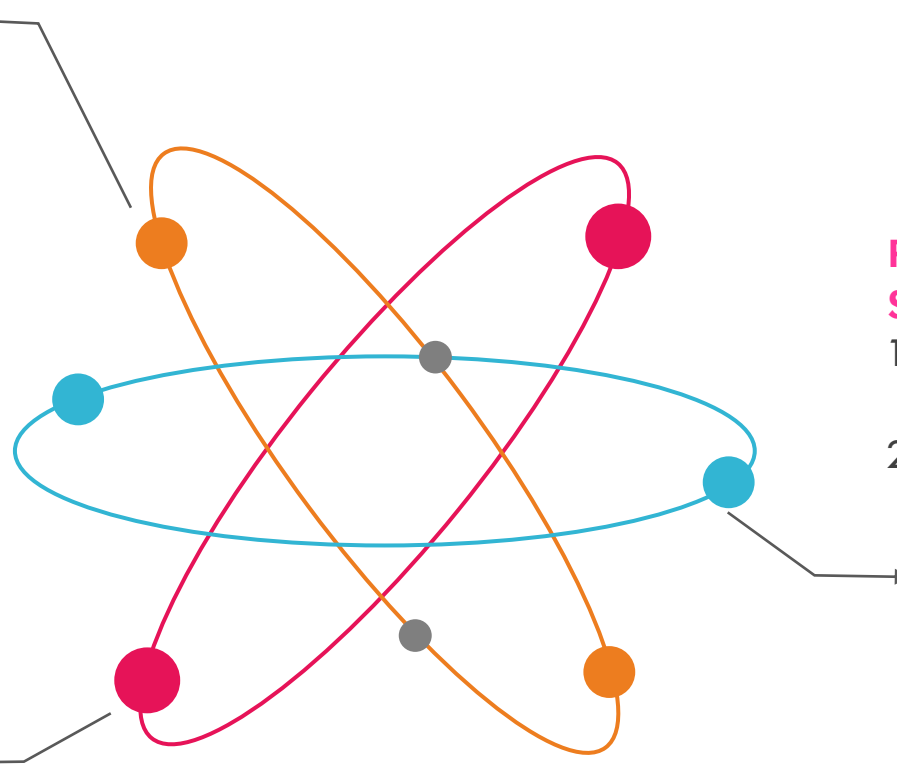
- 1) Taxable person who could not file an appeal against the order passed on or before 31.03.2023
- 2) Taxable person who had filed appeal beyond the time limit and the same was rejected on the grounds of time barred

Non applicability of amnesty scheme

- 1) Any order passed on or after 01.04.2023
- 2) An order not involving tax demand. In other words, Orders containing only Interest/penalty demand, Refund rejection order, etc. are not eligible.

Pre – requisites for availing Amnesty Scheme

- 1) Amount of admitted dues as per Order is fully paid
- 2) Pre – Deposit: Minimum 12.5% of the Disputed tax amount Out of which 20% should be mandatorily paid through Electronic Cash ledger



Disclaimer: This document is meant for internal circulation and for basic understanding purposes only. A detailed consultation with your existing consultant or GSC is required before taking any tax/business decision/s based on this document.

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