

Insertion of Section 128A of CGST Act, 2017: This insertion is proposed to grant one-time conditional waiver of interest and penalty for notices issued under section 73 for initial period from **01.07.2017 to 31.03.2020** if full tax demanded is paid by taxpayer. The last date of payment of tax demanded is 31.03.2025 as per press release by GST Council. The conditions to avail benefit of this scheme are as under:

- The demand should be of notice under section 73 but adjudication order not yet issued or adjudication order issued under 73 but first appeal order not yet issued or first appeal order issued but order from Tribunal has not been issued.
- No such benefit shall be available to assessee in case of erroneous refund.
- Demand notices should not be issued under Section 74 of CGST Act, 2017.
- The Appeal or Writ Petition before the Appellate Authority / Tribunal / Court should have been withdrawn.
- Once the proceedings stand concluded upon payment, no appeal can be made against the relevant adjudication / appeal order.