

## Amnesty scheme changes-

All registered persons who were issued with an assessment order for non-filing of return in Form GSTR-3B, on or before the 28th day of February, 2023 and if such taxpayers file returns, on or before 30th June 2023, along with the applicable late fee and interest, the demand already created will be nullified and taxpayers will not be required to file an appeal for the same