

Amnesty for non-filers assessed under section 62 i.e. Withdrawal of ASMT 13 Order on Filing of Return within
Amnesty Scheme.

If a return in Form GSTR-3B is filed after expiry of 30 days from date of order creating demand u/s 62, then such demand is not nullified automatically.

The Government has provided a relief to such taxpayers i.e. those who have not filed their returns in form GSTR 3B within 30 days from the date of creation of demand, provided they file form GSTR 3B and extinguish their pending tax liabilities by 30th June, 2023 even though the period of 30 days has expired. The demand created against non-filers would be nullified and there is no need for preferring appeal in such cases.