



March,  
2025



# Highlights

	Central	State	IGST
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# Tax Notification

## ❖ **Amendment in Rule 164(4):** *[With effect from 27-03-2025]*

- ✓ An **application for waiver** of interest or penalty or both in respect of a **notice or statement or order that includes demand of tax partially for the period mentioned in section 128A(1)** (*i.e. 2017-18 to 2019-20 or part thereof*) and **partially for periods other than those mentioned** in the said sub-section **may be filed upon payment of the full amount of tax demanded** in the said notice or statement or order which is **related to the period mentioned in 128A(1)** [on or before the date notified in this regard, i.e.31.03.2025].
- ✓ An **explanation** has been **inserted to rule 164(4)** to provide that **no** refund shall be available for any amount paid **for period not covered u/s 128A (1) prior** to this amendment.

*[Rule 164 provides for the procedure and conditions for closure of proceedings under section 128A in respect of demands issued under section 73.*

*The existing sub-rule (4) of rule 164 provides that in cases where a notice or statement or order includes demand of tax partially for the period mentioned in sub-section (1) of section 128A (*i.e. 2017-18 to 2019-20 or part thereof*) and partially for periods other than those mentioned in the said sub-section, an application for waiver of interest or penalty or both in respect of the said notice or statement or order can be filed only after payment of the full amount of tax demanded in the said notice or statement or order on or before the date notified in this regard(*i.e. 31.03.2025*)]*

*[Notification No 11/2025-CT dt 27-03-2025]*

# Tax Notifications

## ❖ **Amendment in Rule 164(7):** *[With effect from 27-03-2025]*

- ✓ **A Proviso** (*Second proviso*) has been **inserted** to **rule 164(7)** along with **an explanation** to provide that in cases where a notice or statement or order includes demand of tax partially for the period mentioned in section 128A(1) (*i.e. 2017-18 to 2019-20 or part thereof*) and partially for periods other than those mentioned in the said sub-section and **appeal has been filed** in respect of the same, **an application for waiver of interest or penalty or both may be filed** by an applicant *upon intimating the appellate authority or Appellate Tribunal that he does not wish to pursue appeal for the period mentioned in the said sub-section* and in such case the appeal application shall be **deemed to have been withdrawn to the extent of the said intimation.**

*[Sub-section 3 of section 128A of the WBGST Act 2017 provides that an application for waiver of interest or penalty or both as provided in section 128A cannot be filed in cases where an appeal or writ petition filed by the applicant is pending before the appellate authority or Appellate Tribunal or a Court unless the same has not been withdrawn; sub-rule (7) of rule 164 provides in this regard that the said application for waiver has to be accompanied by documents evidencing withdrawal of appeal or writ petition, as applicable.]*

*[Notification No 11/2025-CT dt 27-03-2025]*

# Circulars

## ❖ **Circular No: 248/05/2025-GST dt. 27-03-2025: Various issues related to availment of benefit of Section 128A of the CGST Act, 2017 :**

✓ **Whether the cases where tax has been paid through return in FORM GSTR-3B instead of through FORM GST DRC-03, prior to the notification of section 128A(i.e. 01.11.2024), would be eligible for the benefit u/s 128A?**

▪ **The cases where the payment of tax has been made through FORM GSTR 3B prior to the issuance of demand notice and/or adjudication order before 01-11-2024, shall also be eligible for benefit under section 128A, subject to verification by the proper officer.**

✓ **Whether (i) the entire amount of tax demanded is required to be discharged & (ii) the appeal is required to be withdrawn for the entire period, where notices/statements/orders issued to taxpayers, pertains to period covered partially u/s 128A and partially by those outside it?**

▪ **In cases where the notice/statement or order etc. pertains to the period partially covered u/s 128A and partially beyond the said period, rule 164 (4) & proviso to rule 164(7) have been amended to allow the taxpayer to file an application under FORM SPL-01/ FORM SPL-02 as the case may be, after making payment of his tax liability for the periods covered u/s 128A.**

▪ **The taxpayer after filing the application, shall intimate the appellate authority/ Tribunal his intent to avail the benefit of Section 128A and that he does not intend to pursue the appeal for the period covered under the said Section i.e. FY 2017-18 to 2019-20.**

▪ **The Appellate Authority/ Tribunal shall after taking note of the said request, pass such order for the period other than that mentioned in the said sub-section, as it thinks just and proper.**

Thank  
you



Image courtesy:  
<https://www.google.co.in/imghp?hl=en&tab=ri&ogbl>

**Disclaimer:**

*This presentation is clarificatory in nature. It is not to be construed as a legal explanation or interpretation of the Acts and the Rules.*

*For details please refer original Notifications & Circulars*