

NOTIFICATION

New Delhi, the 8th October, 2024

No. 22/2024– CENTRAL TAX

S.O. 4373(E).—In exercise of the powers conferred under the section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the said Act), the Central Government, on the recommendations of the Council, hereby notifies the following special procedure for rectification of order, to be followed by the class of registered persons (hereinafter referred to as the said person), against whom any order under section 73 or section 74 or section 107 or section 108 of the said Act has been issued confirming demand for wrong availment of input tax credit, on account of contravention of provisions of sub-section (4) of section 16 of the said Act, but where such input tax credit is now available as per the provisions of sub-section (5) or sub-section (6) of section 16 of the said Act, and where appeal against the said order has not been filed, namely:—

2. The said person shall file, electronically on the common portal, within a period of six months from the date of issuance of this notification, an application for rectification of an order issued under section 73 or section 74 or section 107 or section 108 of the said Act, as the case may be, confirming demand for wrong availment of input tax credit, on account of contravention of provisions of sub-section (4) of section 16 of the said Act, but where such input tax credit is now available as per the provisions of sub-section (5) or sub-section (6) of section 16 of the said Act, and where appeal against the said order has not been filed.

3. The said person shall, along with the said application, upload the information in the proforma in **Annexure A** of this notification.

4. The proper officer for carrying out rectification of the said order shall be the authority who had issued such order, and the said authority shall take a decision on the said application and issue the rectified order, as far as possible, within a period of three months from the date of the said application.

5. Where any rectification is required to be made in the order referred to in paragraph 1 and, the said authority has issued a rectified order thereof, then the said authority shall upload a summary of the rectified order electronically—

(i) in FORM GST DRC-08, in cases where rectification of an order issued under section 73 or section 74 of the said Act is made; and

(ii) in FORM GST APL-04, in cases where rectification of an order issued under section 107 or section 108 of the said Act is made.

6. The rectification is required to be made only in respect of demand of such input tax credit which has been alleged to be wrongly availed in contravention of provisions of sub-section (4) of section 16 of the said Act, but where such input tax credit is now available as per the provisions of sub-section (5) or sub-section (6) of the said section 16.

7. Where such rectification adversely affects the said person, the principles of natural justice shall be followed by the authority carrying out such rectification.

Annexure A

Proforma to be uploaded by the registered person along with the application for rectification of order under special procedure for rectification of order notified under section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017)

1. Basic Details:

- (a) GSTIN:
- (b) Legal Name:
- (c) Trade Name, if any:
- (d) Order in respect of which rectification application has been filed:
 - (1) Order Reference Number:
 - (2) Order Date:

2. Details of demand confirmed in the said order:

(Amount in Rs.)

| Sr. No. | Financial Year | IGST | CGST | SGST | CESS | Total Tax including Cess | Interest | Penalty |
|---------|----------------|------|------|------|------|--------------------------|----------|---------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | 2017-18 | | | | | | | |
| | 2018-19 | | | | | | | |
| | 2019-20 | | | | | | | |
| | 2020-21 | | | | | | | |
| | 2021-22 | | | | | | | |
| | 2022-23 | | | | | | | |
| | Total | | | | | | | |

3. Out of the amount mentioned in the Table in serial number 2 above:

- (a) the details of the demand confirmed in the said order, of the input tax credit wrongly availed on account of contravention of sub-section (4) of section 16, which is now eligible as per sub-section (5) of section 16 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (the said Act):

(Amount in Rs.)

| Sr. No. | Financial Year | IGST | CGST | SGST | CESS | Total Tax including Cess | Interest | Penalty |
|---------|----------------|------|------|------|------|--------------------------|----------|---------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | 2017-18 | | | | | | | |
| | 2018-19 | | | | | | | |
| | 2019-20 | | | | | | | |
| | 2020-21 | | | | | | | |
| | Total | | | | | | | |

and/or

- (b) the details of the demand confirmed in the said order of the input tax credit wrongly availed on account of contravention of sub-section (4) of section 16, other than that mentioned in (a) above, which is now eligible as per sub-section (6) of section 16 of the said Act:

(Amount in Rs.)

| Sr. No. | Financial Year | IGST | CGST | SGST | CESS | Total Tax including Cess | Interest | Penalty |
|---------|----------------|------|------|------|------|--------------------------|----------|---------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | 2017-18 | | | | | | | |
| | 2018-19 | | | | | | | |
| | 2019-20 | | | | | | | |
| | 2020-21 | | | | | | | |
| | 2021-22 | | | | | | | |
| | 2022-23 | | | | | | | |
| | Total | | | | | | | |

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Declaration:

1. I undertake that, no appeal under section 107 or section 112 of the said Act is pending against the order against which this rectification application is filed.

2. I declare that all information provided by me is accurate and truthful. I understand that any incorrect declaration or suppression of facts will render my application void and may lead to recovery proceedings for the outstanding dues along with applicable interest and penalties.

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Verification:

I _____ (name of the authorised signatory), hereby declare that the information provided above is true and correct to the best of my knowledge and belief. I understand that any incorrect declaration or suppression of facts will render my application void.

Signature of authorised signatory

Name/Designation

Email address

Mobile No.

[F. No. CBIC-20006/20/2023-GST]

RAGHAVENDRA PAL SINGH, Director