

Notifications

Central Tax

Notification No. 06/2023-Central Tax

Dated 31st March 2023.

The Central Government provides Amnesty scheme for deemed withdrawal of assessment orders issued under Section 62.

S.O.....(E). In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (here in after referred to as the said Act), the Central Government, on the recommendations of the Council, here by notifies that the registered persons who failed to furnish a valid return within a period of thirty days from the service of the assessment order issued on or before the 28 th day of February, 2023 under sub section (1) of section 62 of the said Act, as the classes of registered persons, in respect of whom said assessment order shall be deemed to have been withdrawn, if such registered persons follow the special procedures as specified below, namely,

(i) the registered persons shall furnish the said return on or before the 30th day of June 2023;

(ii) the return shall be accompanied by payment of interest due under sub-section (1) of section 50 of the said Act and the late fee payable under section 47 of the said Act, irrespective of whether or not an appeal had been filed against such assessment order under section 107 of the said Act or whether or not the appeal, if any, filed against the said assessment order has been decided.

For more details, please visit

<https://taxinformation.cbic.gov.in/view-pdf/1009688/ENG/Notifications>