

## Concerns/Queries regarding selective Interest Waiver to 4 Registered Dealers!!

### Description

Notification 07/2024 has been issued for Waiver of Interest of specifically 4 companies (all registered in West Bengal) citing that these Registered Person could not file return by due date because of TECHNICAL GLITCH and has sufficient Balance in Cash ledger or has deposited the challan :-

1. 19AAACI1681G1ZM-INDIAN OIL CORPORATION LTD
2. 19AAACW2192G1Z8-WACKER MERROARK CHEMICALS PVT LTD.
3. 19AABCD7720L1ZF-FRESENIUS KABI ONCOLOGY LIMITED
4. 19AAECS6573R1ZC-SAI SULPHONATES PRIVATE LIMITED

POTENTIAL QUERIES/CONCERNS OF REGULAR TAXPAYER [MSME] REGARDING ABOVE

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1. Out of more than 1.2 Cr GST dealers, only 4 faced this particular technical Glitch?
2. Till how many days/months did the Technical Glitch prevented filing of return?
3. Has this waiver of Int. issued on direction of High Court or any other judicial Authority?
4. Was there any window provided where Other Registered Dealers facing same issue can apply for relaxation or any Instruction to Jurisdictional Authority regarding relaxation on the same issue?
5. Can 4 Registered Dealers be categorized as 'Class of Registered Person' while exercising powers of S.148.

Will it be regarded as Reasonable Classification in terms of Article 14 of Constitution which talks abt EQUALITY?

During COVID-19, relief from Int. was granted based on Turnover Criteria which was a reasonable classification.

6. Will it not be an injustice to all the Tax payers who have sufficient balance in cash ledger but have filed the return with delay or incorrectly ended up paying Interest even when Challan was deposited/Cash ledger had sufficient balance?

Thank you @CAMihirModi for discussion & providing Inputs on this Notification and related aspects ?

Notification		
No 87/2024 – Central Tax		
New Delhi, the 8th April, 2024		
S.O. 1642(E).—In exercise of the powers conferred by sub-section (1) of section 50 read with section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (herein after referred to as the Act), the Government, on the recommendations of the Council, hereby notify the rate of interest per annum to be "Nil", for the class of registered persons mentioned in column (1) of the Table given below, who were required to furnish the return in FORM GSTR-3B, but failed to furnish the said return for the months mentioned against the corresponding entry in column (2) of the said Table by the due date, for the period mentioned against the corresponding entry in column (3) of the said Table, namely:—		
TABLE		
Class of registered persons	Months	Period for which interest is to be "Nil"
(1)	(2)	(3)
Registered person having the following Goods and Services Tax Identification Numbers who are liable to furnish the return as specified under sub-section (1) of section 19 of the Act but could not file the return for the		From the due date of filing return in Form GSTR 3B to the actual date of furnishing such return.
[सूची B—अनुच्छेद 50(1)]		
वर्ग के पंजीकृत व्यक्ति : अनुच्छेद 50(1)		3
months as mentioned in the corresponding column (2), by the due date, because of technical glitch on the portal but had sufficient balance in their electronic cash ledger or electronic credit ledger, or had deposited the required amount through challan, namely:—		
1.19AAACT1683G1ZM	June, 2018	
2.19AAACT8719TG1Z8	October 2018	
3.19AAACD7728L3ZF	July 2017 and August 2017	
4. 19AAEC5657JR1ZC	July 2017 to February 2018	
[F. No. CBIC/20013/7/2021-GST]		

Category

1. GST

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