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# **GST** **UPDATES**

Circular 248/05/2025-GST: Clarifications on Amnesty Scheme in GST u/s 128A of CGST Act, 2017

The Central Board of Indirect Taxes and Customs (CBIC) has issued **Circular No. 248/05/2025-GST** to address concerns regarding the GST Amnesty Scheme introduced under Section 128A of the Central Goods and Services Tax (CGST) Act, 2017. This scheme offers taxpayers a conditional waiver of interest and penalties for tax demands from the financial years 2017-18 to 2019-20, provided they fully pay outstanding tax dues by March 31, 2025.

### **Key Clarifications in the Circular:**


- 1. Eligibility for Payments Made via GSTR-3B Before November 1, 2024:** Taxpayers who made tax payments through FORM GSTR-3B before the enactment of Section 128A on November 1, 2024, are eligible for the benefits under this section. However, payments made after this date must be made as per the mode prescribed in Rule 164 of the CGST Rules, 2017.
- 2. Procedure for Appeals Covering Multiple Periods:** For notices, statements, or orders that cover periods both within and outside the scope of Section 128A, taxpayers can file applications in FORM SPL-01 or FORM SPL-02 after settling tax liabilities for the eligible periods. This allows them to withdraw appeals for the periods covered under Section 128A and pursue appeals for the remaining periods.


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## CONTACT US

### NOIDA OFFICE

#### **DPNC GLOBAL LLP**

 Windsor Grand, 15<sup>th</sup> Floor,  
Plot No. 1C, Sector-126,  
Noida-201303, Uttar Pradesh

 +91.120.6456990

 [dpnc@dpncglobal.com](mailto:dpnc@dpncglobal.com)

 <https://dpncglobal.com/>

### **FOLLOW US ON**



### GURGAON OFFICE

#### **DPNC GLOBAL LLP**

120, Vipul Business Park,  
Sector-48, Sohna Road,  
Gurugram, Haryana-122018