

सी.ए. रंजीत कुमार अग्रवाल  
अध्यक्ष

CA. Ranjeet Kumar Agarwal  
President



भारतीय सनदी लेखाकार संस्थान  
(संसदीय अधिनियम द्वारा स्थापित)  
THE INSTITUTE OF CHARTERED  
ACCOUNTANTS OF INDIA  
(Set up by an Act of Parliament)

ICAI/IDTC/2024-25/Rep/1

26<sup>th</sup> March, 2024

Shri Sanjay Kumar Agrawal  
Chairman  
Central Board of Indirect Taxes & Customs  
Government of India, North Block  
New Delhi - 110001

43  
25/3/24

Dear Sir,

**Sub: Request to extend the last date for filing of appeals under Notification No. 53/2023 CT dated 02.11.2023 till 30<sup>th</sup> April 2024 and/or to include therein the orders under sections 29, 54, 73, 74 and 129 issued up to 31<sup>st</sup> October 2023**

Greetings from Institute of Chartered Accountants of India (ICAI).

The ICAI has been actively engaged in representation on GST policy and implementation as also has been supporting the Government in GST knowledge dissemination amongst all stakeholders through its technical publications, e-learning initiatives, newsletter, certificate course, seminars, conferences etc.

We refer to the Amnesty Scheme for condoning delay in filing GST appeal notified vide Notification No. 53/2023 CT dated 2.11.2023. We are thankful to the Government for such a positive initiative to provide relief to the taxpayers who missed to file appeals within the prescribed time against the orders issued under sections 73 or 74 of the CGST Act, 2017 upto 31<sup>st</sup> March, 2023. The scheme provided the taxpayer an opportunity to file appeals against such orders till 31<sup>st</sup> January 2024 on fulfilment of specified conditions.

We wish to bring to your kind attention that many taxpayers in unorganised sector were not aware of the scheme and/or came to know about it much later, and thus did not get time to prepare and file appeals within the stipulated time. This can be corroborated by your system where many unfavourable orders passed against taxpayers till 31.3.2023 would have still not been appealed against. Further, in many cases orders to be appealed against were not available on the portal or were uploaded wrongly due to technical reasons or were uploaded belatedly. All this led to taxpayers not being able to file appeals within the prescribed time limit.

Moreover, even where the orders were uploaded, the intimation thereof was given to the taxpayers only vide an email sent to their registered email ids. The taxpayers often miss the email with no reminders being sent. Also, many times the emails go to spam

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or junk folder. Presently, the GST portal does not have any mechanism of alerting the taxpayers by any pop-up etc. when any order is uploaded on it. The taxpayer is expected to regularly check a specific section of the portal to know if any order has been uploaded. Thus, due to lack of an alert mechanism on the GST portal, many taxpayers could not come to know that the orders have been uploaded and hence, could not file the appeal within the stipulated time.

Furthermore, the *Instruction No. 04/2023 GST dated 23.11.2023* highlighted the issue relating to non-availability of summary of the notices and orders on the portal which was impacting further proceedings of appeal and/ or recovery. The Instruction directed the proper officers to ensure that summary of the notices/orders are electronically uploaded on the portal. Thus, when instruction to serve summary of notices has been issued in November 2023, orders which are not uploaded on the portal shall remain bereft from this scheme.

We humbly request you to extend the last date for submission of appeals under *Notification No. 53/2023 CT dated 2.11.2023* to 30<sup>th</sup> April, 2024. We also request you to extend the benefit of this notification to orders/demands issued under section 29, section 54 and section 129 as well. Furthermore, it is requested that the orders under sections 29, 54, 73, 74 and 129 issued up to 31<sup>st</sup> October 2023 be covered under this notification. The proposed amendments will reinforce the Government's endeavour to ensure justice for all taxpayers.

We believe that extending the due date and expanding the scope of orders will go a long way in facilitating taxpayers by giving them a fair opportunity to contest their disputed demands as also will help in reducing the burden on the judiciary.

We hope that this representation will be considered favourably. We shall be glad to provide any further inputs as may be required. Your office may reach the undersigned or CA. Sushil Kumar Goyal, Chairman, GST & Indirect Taxes Committee at [skgoyal@icai.org](mailto:skgoyal@icai.org)/9903403821 or Secretariat, GST & Indirect Taxes Committee at [gst@icai.in](mailto:gst@icai.in)/9205559863.

With respectful regards,

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Ranjeet Agarwal', written over a horizontal line.

(CA. Ranjeet Kumar Agarwal)