



GST – Investigation & waiver of late fee

Instructions No. 01/2022-23 GST - Investigation

dt. 25.05.2022

- It has been noticed that tax officers have alleged use of force & coercion for making 'recovery' during the course of search or inspection or investigation.
- Thus, it has clarified the legal position of voluntary payment of taxes to protect the interest of taxpayers which is as below:
 - Taxpayers has an option to deposit tax voluntarily by way of submitting DRC-03 on GST portal.
 - Recovery of taxes not paid or short paid can be made only after following due legal process of issuance of notice & subsequent confirmation of demand by issuance of Adjudication of order.
- Therefore, there may not arise any circumstances necessitating 'recovery' of tax dues during the course of search or inspection or investigation proceedings.



Notifications No.07/2022 - Central Tax

dt. 26.05.2022

- late fee payable for delay in furnishing of FORM GSTR-4 for the F.Y 2021- 22 under section 47 of the said Act shall stand waived for the period from the 1st day of May, 2022 till the 30th day of June, 2022.



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THANK YOU



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