



Notn. 22/2024-CT, dtd. 08/10/24, 2024 Jan 7th, 2025 The Central Government, on the recommendations of the 54th GST Council, had issued Notification No. 22/2024 – CT dated 08.10.2024 and notified that any registered person against whom any order confirming demand for wrong availment of ITC, on account of contravention of provisions of sub-section (4) of section 16 of the said Act had been issued, but where such ITC is now available as per the recently inserted sub- sections (5) and/or (6) of section 16 of the Act, would now be able to file an application for rectification of such demand orders. A functionality has now been made available on the Portal for taxpayers to file an application for rectification of such orders issued under section 73/74. They can file it, post login, by navigating Services > User Services > My Applications, selecting “Application for rectification of order” in the A.....