



To, All the Principal Chief Commissioners /Chief Commissioners of the Central Tax Madam/Sir,
Subject: Procedure to be followed in department appeal filed against interest and/or penalty only, related to Section 128A of the CGST Act, 2017 -regarding. Kind attention is invited to the Section 128A of the Central Goods and Service Tax Act, 2017 (hereinafter referred as 'the CGST Act') read with Rule 164 of the Central Goods and Service Tax Rules, 2017 (hereinafter referred as 'the CGST Rules') which provides waiver of interest or penalty or both, relating to demands under section 73 of the CGST Act pertaining to Financial Years 2017-18, 2018-19 and 2019-20, subject to certain conditions. Further vide Circular No. 238/32/2024-GST dated 15th October, 2024, various doubts related to section 128A were clarified. 2. In this regard, references have been received from various field formations seeking clarification.....