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Government of India Ministry of Finance Department of Revenue Central Board of Indirect Taxes and Customs GST Policy Wing To, All the Principal Chief Commissioners/ Chief Commissioners All the Principal Directors General/ Directors General Madam/Sir, Subject: Various issues related to availment of benefit of Section 128A of the CGST Act, 2017-reg. Based on the recommendations of the GST Council made in its 53rd and 54th meetings, a new section 128A was inserted in the Central Goods and Services Tax Act, 2017 (hereinafter referred to as CGST Act, 2017) and Rule 164 has been inserted in the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as CGST Rules, 2017) w.e.f. 1st November 2024 to provide for waiver of interest or penalty or both relating to demands raised under Section 73 for the period from 1st July 2017 to 31st March 2020. In this .....