

Deepali Mehta

The CBIC has issued eight notifications on 31st March 2023 to give effect to various recommendations made by the GST Council in its 49th meeting held on 18th February 2023. The notifications are primarily aimed at providing amnesty schemes for regularising various compliances. Amnesty Scheme for return non-filers for period from FY 2017-18 to FY 2021-22: Not. NO Return Form Type of Return/ Applicable to Actual Late Fee