

**Sub: Enabling filing of Application for Rectification as per 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 Application Type field, and clicking on the **NEW APPLICATION** button. A hyperlink has also been provided on the Portal to download the proforma in **Annexure A** in word format, required to be uploaded after entering details of the demand order of the ITC wrongly availed on account of contravention of sub-section (4) of section 16 of the CGST Act, now eligible as per sub-section (5) and/or (6) of section 16 of the CGST Act, while filing the application for rectification.

Please click on: [https://tutorial.gst.gov.in/downloads/news/step\\_by\\_step\\_process\\_filing\\_rectification\\_application.pdf](https://tutorial.gst.gov.in/downloads/news/step_by_step_process_filing_rectification_application.pdf) to view detailed step by step process on filing of rectification application.

Thanking You,  
Team GSTN