

Notification No. 08/2025 – Central Tax, issued by the Central Board of Indirect Taxes and Customs (CBIC) on January 23, 2025, provides a conditional waiver of late fees for the delayed filing of the reconciliation statement in **Form GSTR-9C** for the financial years **2017-18 to 2022-23**

☐ **Key Highlights**

1. Scope of the Waiver

- Applies to registered taxpayers who were required to file both **Form GSTR-9** (annual return) and **Form GSTR-9C** (reconciliation statement) for the specified financial years.
- The waiver pertains to late fees under **Section 47** of the CGST Act, 2017, specifically for delays in filing **Form GSTR-9C**

2. Conditions for Availing the Waiver

- The taxpayer must have filed **Form GSTR-9** for the relevant financial year.
- **Form GSTR-9C** must be furnished on or before **March 31, 2025**.
- The waiver is applicable only to the portion of the late fee exceeding the amount payable under Section 47 for the delay in filing **Form GSTR-9**

3. No Refund Provision

- Taxpayers who have already paid the late fee for delayed filing of **Form GSTR-9C** will **not** be eligible for a refund of the amount paid.
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☐ **Practical Implications**

- **For Taxpayers Who Filed GSTR-9 Late but GSTR-9C Is Pending:**
 - If **GSTR-9** was filed late and **GSTR-9C** is yet to be filed, the late fee will be limited to the delay in filing **GSTR-9**, provided **GSTR-9C** is filed by **March 31, 2025**
 - **For Taxpayers Who Filed GSTR-9 On Time but Delayed GSTR-9C:**
 - No additional late fee will be levied for the delay in filing **GSTR-9C**, if it is submitted by **March 31, 2025**.
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