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By Nidhi, Advocate



Judgment No.: 154
Dt.: 12-07-2024



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Judgment Deals With

Late fees for belated filing of GSTR-9 & GSTR-9C cannot be demanded when Government itself has given waiver through Amnesty Scheme	
Section/Rule	Section 44
Authority	Kerala High Court
Case Name	Raju Sreedharan VS Superintendent
Dated	01 st July, 2024
Citation	WP(C) No. 9681 of 2024

Brief Facts of the Case:

The petitioner filed his annual returns in Form GSTR-9 and GSTR-9C for the financial years 2018-2019 and 2019-2020 belatedly. The Department, however, demanded a late fee, resulting in a substantial financial burden on the petitioner.

Contention of the Petitioner:

The petitioner contested this demand, citing Notification No.7/2023-CT dated 31.03.2023 & Notification No.25/2023-CT dated 30.06.2023, issued by the Central Government. These notifications waived the late fee exceeding Rs.10,000 for taxpayers who had not filed their annual returns for the specified period but had filed them on or before 31.08.2023. Since the petitioner had filed the returns before 01.04.2023, he was entitled to the benefits of these notifications, making the demand unjustified.

GSTR-9C is only a reconciliation statement to be filed along with the annual return and FORM GSTR-9C is not a return as contemplated under Section 44 of the CGST / SGST Act. Late fee is leviable upto the late filing of the GSTR-9 return and not the GSTR-9C reconciliation statement.

Findings & Decision of the Court:

When the Government itself has waived late fee under the aforesaid two notifications Nos.7/2023 dated 31.03.2023 and 25/2023 dated 17.07.2023 in excess of Rs.10,000/-, in case of non-filers there appears to be no justification in continuing with the demand for non payment of late fee for belated GSTR-9C. Therefore, the Court quashed the order demanding late fee for the delayed filing of GSTR-9C.

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