

## *Recommendations of 53rd GST Council Meeting*

The 53rd GST Council met under the Chairpersonship of Hon'ble Union Minister for Finance & Corporate Affairs Smt. Nirmala Sitharaman.

The GST Council inter alia made the following recommendations relating to changes in GST tax rates, measures for facilitation of trade and measures for streamlining compliances in GST.

1. Waiving interest and penalties for demand notices issued under Section 73 of the CGST Act (i.e. the cases not involving fraud, suppression or wilful misstatement, etc.) for the fiscal years 2017-18, 2018-19 and 2019-20, if the full tax demanded is paid upto 31.03.2025.
2. The time limit to avail input tax credit w.r.t. any invoice or debit note under Section 16(4) of CGST Act, through any GSTR 3B return filed upto 30.11.2021 for FY 2017-18, 2018-19, 2019-20 and 2020-21, may be deemed to be 30.11.2021.
3. A monetary limit of Rs. 20 lakh for GST Appellate Tribunal, Rs. 1 crore for High Court and Rs. 2 crore for Supreme Court, for filing of appeals by the Department, to reduce litigation.
4. Reduction of the quantum of pre-deposit required to be paid for filing of appeals under GST.
5. Amending provisions of CGST Act to provide that the three-month period for filing appeals in GST Appellate Tribunal will start from a date to be notified by the Government.
6. To ease the interest burden of the taxpayers, GST Council recommends to not levy interest u/s 50 of CGST Act in case of delayed filing of return, on the amount which is available in Electronic Cash Ledger (ECL) on the due date of filing of the said return.
7. Sunset clause from April 1st, 2025 for receipt of any new application for Anti-profiteering.
8. Exemption from Compensation Cess leviable on the imports in SEZ by SEZ Unit/developer for authorised operations from 1st July, 2017.

9. 12% GST on milk cans (steel, iron, aluminum) irrespective of use; Carton, Boxes And Cases of both corrugated and non-corrugated paper or paper-board; Solar cookers whether single or dual energy source; and sprinklers including fire water sprinklers.
10. Exemption of certain services provided by Indian Railways to common man and also intra railway supplies.
11. Certain exemptions related to accommodation services, providing relief to students and working professionals.
12. Roll-out the biometric-based Aadhaar authentication of registration applicants on pan-India basis in a phased manner.

The link for the full document-

<https://www.cbic.gov.in/3175e39c-c223-4d31-9aba-8e735b2baf8b>

Please contact for any query related to this mail to Ms Reema Jain, Research Officer at [reema.jain@phdcci.in](mailto:reema.jain@phdcci.in) and to Ms Nishika Chauhan, Research Associate at [nishika.chauhan@phdcci.in](mailto:nishika.chauhan@phdcci.in) with a cc to Dr S P Sharma, Chief Economist | DSG at [spsharma@phdcci.in](mailto:spsharma@phdcci.in) and [chiefeconomist@phdcci.in](mailto:chiefeconomist@phdcci.in)

Warm regards,

Dr S P Sharma

Chief Economist | DSG

PHD Chamber of Commerce and Industry

PHD House, 4/2 Siri Institutional Area

August Kranti Marg, New Delhi-110016, India

Tel: +91 49545454

Fax: +91 11 26855450

Email: [spsharma@phdcci.in](mailto:spsharma@phdcci.in)

Website: [www.phdcci.in](http://www.phdcci.in)

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PHD House, 4/2 Siri Institutional Area, August Kranti Marg, New Delhi - 110 016 (India) • Tel. : +91-11-2686 3801-04, 49545454, 49545400  
Fax : +91-11-2685 5450, 49545451 • E-mail : [phdcci@phdcci.in](mailto:phdcci@phdcci.in) • Website : [www.phdcci.in](http://www.phdcci.in), CIN: U74899DL1951GAP001947

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