



Enabling filing of Application for Rectification as per Notn. 22/2024-CT, date. 08/10/24,2024

The Central Government has enabled the filing of applications for rectification. This step follows the 54th GST Council's recommendations, as stated in Notification No. 22/2024-CT, issued on October 8, 2024. The primary focus is on rectifying orders related to the incorrect availment of Input Tax Credit (ITC) due to non-compliance with sub-section (4) of section 16 of the CGST Act. This rectification is now permissible under the recently added sub-sections (5) and/or (6) of section 16. Taxpayers can utilize a new functionality on the GST Portal to submit these applications. The process involves logging in, navigating to User Services > My Applications, selecting 'Application for rectification of order,' and starting a new application."

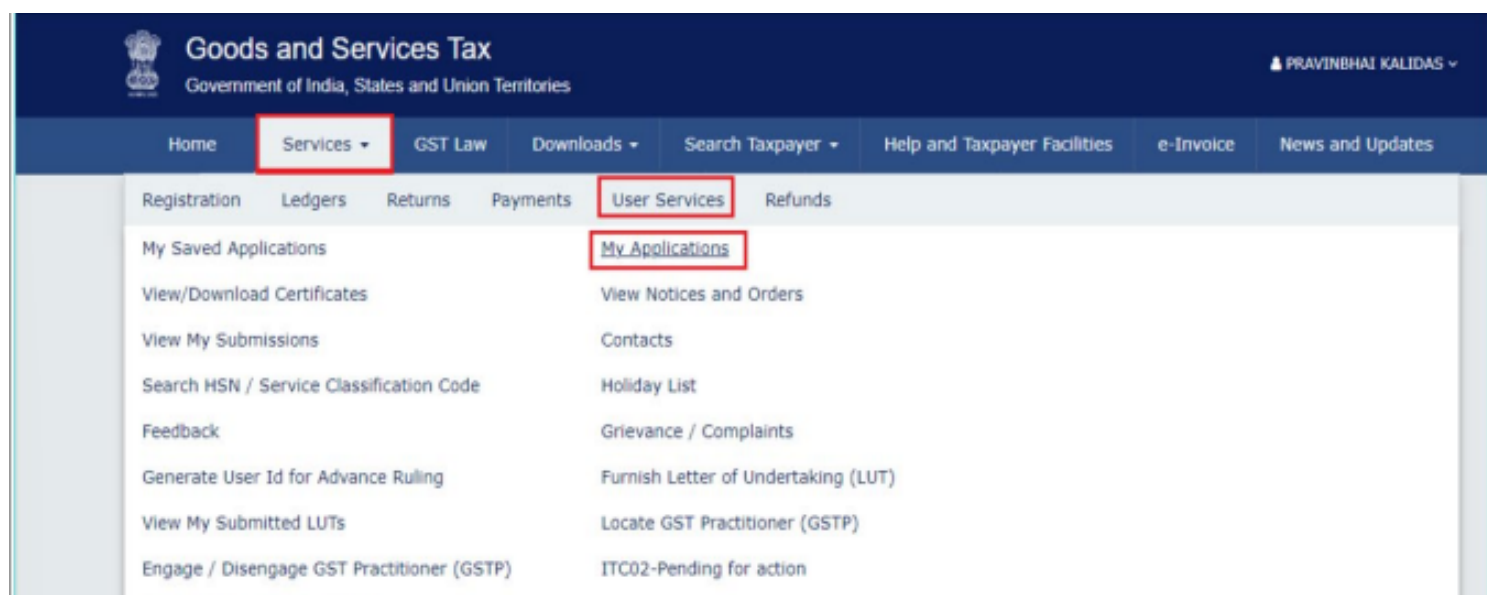
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Step-by-step guide on filing the rectification application,

1. Visit www.gst.gov.in and log in using your valid credentials.
2. Navigate to **Dashboard > Services > User Services > My Applications**.



3. In the **Application Type** field, select "**Application for rectification of order**" and click the **NEW APPLICATION** button.

My Applications

Application Type* * indicates mandatory fields

From Date To Date

DD/MM/YYYY DD/MM/YYYY

SEARCH NEW APPLICATION

Select

Select

Advance Ruling

Intimation of Voluntary Payment - DRC-03

Letter Of Undertaking

Appeal to Appellate Authority

Application for rectification of order

Application for Deferred Payment/Payment in Instalments

REFUNDS

4. Enter details in the displayed fields as mentioned in the following steps:

GSTIN/UIN/Temp Id - 24AGVPV703012S Legal Name - DILIP CHANDUBHAI VASANIYA Trade Name - Navrang video Status - DRAFT

Kindly note it is mandatory to upload Annexure-A for filing 'Application for rectification of order under Notn. No. 22/2024-CT- Dtd. 08.10.2024'. Click here to download format of Annexure -A. Please enter 'Application for rectification of order under Notn. No. 22/2024-CT- Dtd. 08.10.2024' as the reason in the text box under "Grounds for rectification" if application is being filed on this ground.

Order Number* * Indicates Mandatory Fields

Select Order to rectify Order Issue Date*

DD/MM/YYYY

Tax Period			
From		To	
Select	Select	Select	Select

Grounds for rectification*

Reason

1000 characters remaining

Attachments

Choose File No file chosen

File with PDF or JPEG format is only allowed

Maximum 4 files and 5 MB for each file allowed

Verification*

☐ I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Name of Authorized Signatory* Place*

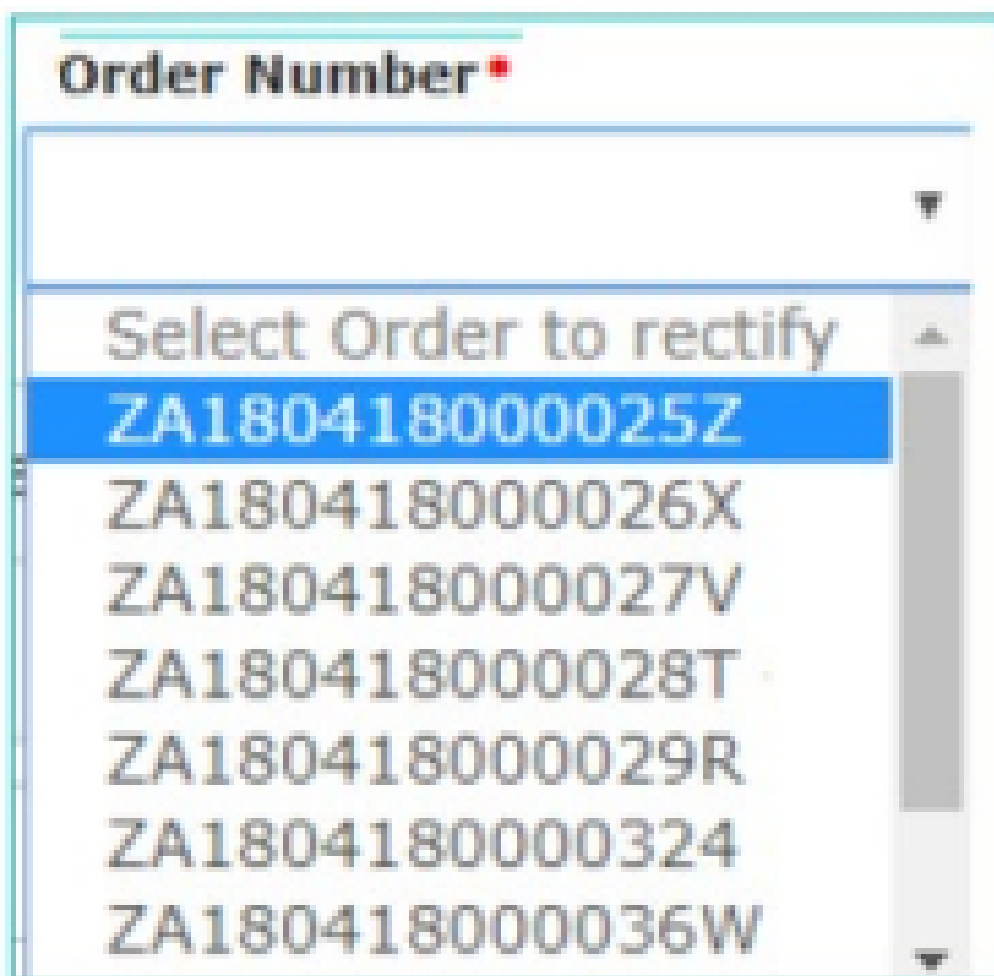
Select Enter Place

Designation / Status Date

PREVIEW FILE

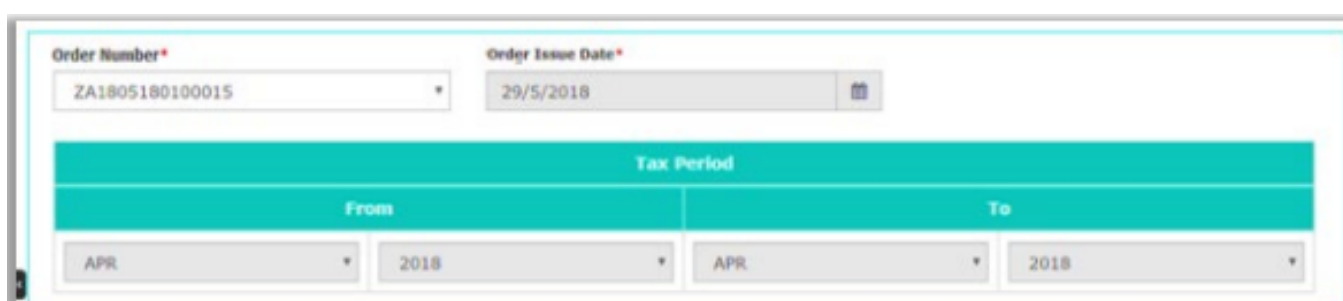


- In **Order Number** field, select the order number of the order that you wish to rectify.



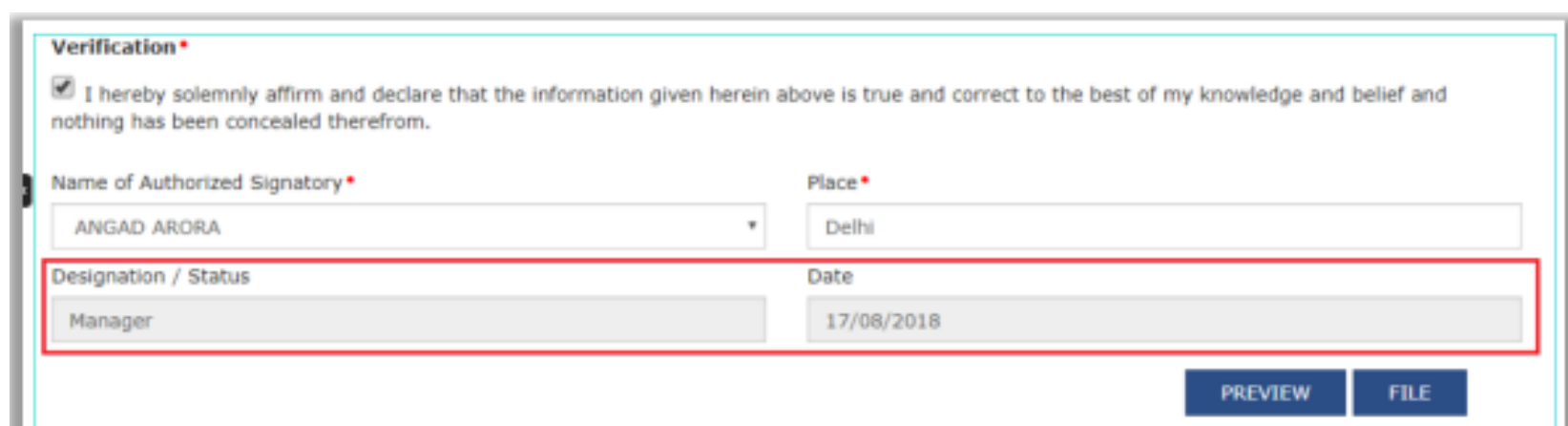
A screenshot of a web application's 'Order Number' dropdown menu. The menu is open, showing a list of order numbers. The first option, 'ZA180418000025Z', is highlighted in blue. The other options are 'ZA180418000026X', 'ZA180418000027V', 'ZA180418000028T', 'ZA180418000029R', 'ZA1804180000324', and 'ZA180418000036W'. The dropdown is titled 'Order Number' with a red asterisk.

- Based on your selection, latest **Order Issue Date** and **Tax Period** fields will get autopopulated



A screenshot of a web application's form. The 'Order Number' field is populated with 'ZA1805180100015'. The 'Order Issue Date' field is populated with '29/5/2018'. Below these fields is a 'Tax Period' section with a table structure. The table has two columns: 'From' and 'To'. The 'From' column has a dropdown menu with 'APR' selected and a year dropdown with '2018' selected. The 'To' column has a dropdown menu with 'APR' selected and a year dropdown with '2018' selected.

- Enter "Application of rectification of order under Notification No. 22/2024-Central Tax dated 08.10.2024" in the **Grounds for rectification** field.
- Click **Choose File** to upload Annexure A (mandatory) as per Notification No. 22/2024, dated 08.10.2024.
- Fill in the **Verification details**, select the declaration checkbox, and choose the authorized signatory.
- The **Designation/Status** and **Date** fields will auto-populate; enter the name of the place where the application is filed.

A screenshot of a web form titled "Verification". It contains a declaration checkbox with the text "I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom." Below this are four input fields: "Name of Authorized Signatory" (containing "ANGAD ARORA"), "Place" (containing "Delhi"), "Designation / Status" (containing "Manager"), and "Date" (containing "17/08/2018"). The last two fields are highlighted with a red border. At the bottom right are two buttons: "PREVIEW" and "FILE".

<input checked="" type="checkbox"/> I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.	
Name of Authorized Signatory *	Place *
ANGAD ARORA	Delhi
Designation / Status	Date
Manager	17/08/2018
<div>PREVIEW FILE</div>	

- Complete the filing process by clicking on PREVIEW to review the application, and then click FILE to submit it.

Notification Reference:

GSTN

**Notice no.: 22/2024-CT, dtd. 08/10/2024
07/1/2025**

Thank You & Contact US

FOR PERSONALIZED IDT & EXIM CONSULTING



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