STANDARD OPERATING PROCEDURE (SOP)

CBIC Late Fee Relief Windows – GSTR■1 Window■Based Late Fee Engine v2.3 (FINAL – CGST)

1. Objective

This SOP documents the structure, interpretation, and legal relevance of the CBIC_Late_Fee_Relief_Windows_1 master sheet used in the GSTR■1 Late Fee Calculator. The objective is to ensure deterministic, notification■aligned, and litigation■safe computation of late fees under Section 47 of the CGST Act.

2. Scope

This SOP applies to computation of late fees for GSTR■1 returns under the CGST Act. It covers all CBIC■issued CGST late■fee reliefs, amnesty schemes, COVID■19 relaxations, structural NIL return caps, and statutory fallback provisions. State■specific SGST reliefs and court■ordered relaxations are outside scope.

3. Column■wise Definition and Legal Relevance

Relief Window ID: Unique internal identifier for each relief window, used for traceability and audit documentation.

Notification No: CBIC notification number or statutory provision granting the relief.

Relief Type: Classification of relief such as Amnesty, COVID■19, Structural, or Statutory.

Tax Period From: Earliest GSTR■1 tax period eligible for the relief.

Tax Period To: Last GSTR■1 tax period eligible for the relief.

Filing Date From: First permissible filing date to avail the relief.

Filing Date To: Last permissible filing date to avail the relief.

Return Type: Specifies whether relief applies to NIL, NON■NIL, or ALL returns.

Max Late Fee Allowed: Maximum late fee payable when the relief window applies.

Window Priority: Priority used to deterministically resolve overlapping relief windows.

Legal Notes: Plain■language explanation used for audits and litigation.

4. Deterministic Rule Application

The calculator evaluates all relief windows and applies exactly one window based on period match, filing■date match, return type, and minimum priority. A statutory fallback ensures 100% coverage.

5. Version Control

This SOP corresponds to GSTR■1 Late Fee Calculator Window■Based Engine v2.3 (FINAL – CGST) and should be treated as the production baseline.