

STANDARD OPERATING DOCUMENT

CBIC_Late_Fee_Relief_Windows_3B Column-wise Logic, Purpose & Legal Necessity

1. Purpose of This Document

This document explains the functional, legal, and architectural rationale behind each column used in the CBIC_Late_Fee_Relief_Windows_3B sheet. This sheet forms the single source of truth for determining applicable late-fee reliefs for GSTR-3B returns under the CGST Act.

2. Design Philosophy of the Relief Window Model

Late-fee reliefs under GST are not automatic. Each relief is conditional upon specific tax periods, filing dates, return types, and in some cases turnover thresholds. The relief-window model converts every CBIC notification into a deterministic rule that can be evaluated programmatically and defended legally.

3. Column-wise Explanation

Relief Window ID

A unique internal identifier for each relief window. It allows precise identification of which legal rule was applied for a given computation. This is essential for audit trails, SCN replies, and appellate proceedings.

Notification / Relief Code

Specifies the CBIC notification number, circular, or statutory reference (e.g., LF03, LF05, LF06, 52/2020-CT, Section 47 CGST). This establishes the legal authority under which the relief is granted.

Relief Type

Categorises the nature of the relief, such as Amnesty, COVID-19, Turnover-based, Structural NIL relief, or Statutory fallback. This helps explain the context of relief in legal documentation.

Tax Period From

The earliest GSTR-3B tax period for which the relief is applicable. Returns pertaining to periods prior to this value are ineligible for the relief.

Tax Period To

The last GSTR-3B tax period for which the relief is applicable. This column prevents over-extension of relief to periods not notified by CBIC.

Filing Date From

The first date on which the return must be filed in order to avail the relief. Most CBIC reliefs are filing-date dependent rather than automatic.

Filing Date To

The last permissible filing date to avail the relief. Filing even one day beyond this date invalidates the relief window.

Return Type

Specifies whether the relief applies to NIL returns, NON-NIL returns, or ALL returns. This distinction is critical because CBIC frequently prescribes different caps.

Turnover Slab (if applicable)

Used for reliefs where eligibility or cap depends on aggregate turnover (commonly seen in GSTR-3B amnesty schemes). This ensures relief is applied only to eligible taxpayers.

Max Late Fee Allowed

The maximum late fee payable if this relief window is selected. Final late fee is computed as the minimum of the normal late fee and this cap.

Window Priority

Numeric priority used to resolve cases where multiple relief windows match simultaneously. Lower number denotes higher legal precedence. This ensures deterministic and legally consistent rule selection.

Legal Notes

Plain-language explanation of the relief window. Used for internal reviews, audit documentation, and drafting SCN replies or submissions.

4. How Columns Work Together (Deterministic Flow)

For any GSTR-3B filing, the system evaluates all relief windows and filters them based on tax period, filing date, return type, and turnover conditions. If multiple windows qualify, the one with the highest legal precedence (lowest Window Priority value) is selected. A statutory fallback window ensures that exactly one rule applies in all cases.

5. Legal & Audit Defensibility

The column structure ensures that every late-fee computation is traceable to a specific CBIC notification or statutory provision. This makes the engine suitable for audits, departmental scrutiny, and appellate proceedings.

6. Version Control

This document corresponds to CBIC_Late_Fee_Relief_Windows_3B as used in GSTR-3B Late Fee Calculator Window-Based Engine v2.2 FINAL (CGST).