

Notification No. 22/2021 – Central Tax

Dated – 1st June, 2021

Seeks to rationalize late fee for delay in filing of return in FORM GSTR-7

CBIC rationalize late fee for delay in filing of return in FORM GSTR-7

Provided that the total amount of late fee payable under section 47 of the said Act by such registered person for failure to furnish the return in **FORM GSTR-7** for the **month of June, 2021 onwards**, by the due date, shall stand waived which is in **excess of an amount of one thousand rupees**.

For more details, please follow: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-22-central-tax-english-2021.pdf>