



Ministry of Finance
Government of India

Recommendation of 43rd GST Council Meeting

- A Group of Ministers (GoM) to be constituted to consider suggestions for further concessions to Covid-19 relief material
- GoM to submit its report by 08.06.2021



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The infographic features a teal background with a network of white hexagons. The top left corner displays the Government of India emblem and the text 'Ministry of Finance, Government of India'. The top right corner shows the Central Board of Indirect Taxes and Customs (CBIC) logo. The hexagons contain icons representing various COVID-19 related items: a person in a protective suit, a syringe, a medical monitor, a hand sanitizer bottle, a stethoscope, a vaccine vial, a face mask, and a protective vest. The central text, in yellow and white, reads 'Recommendation of 43rd GST Council Meeting' and 'Exemption from IGST to import of Covid-19 related relief goods'. Below this, a white box with a dashed border contains two bullet points. At the bottom, a teal banner with white text states 'Relevant notification to implement the above recommendation is being issued.' and includes social media handles for Twitter (@cbic_india), Facebook (@cbicindia), and a website link (www.cbic.gov.in), along with a cartoon bird icon and the handle @cbic.

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Recommendation of 43rd GST Council Meeting
Exemption from IGST to import of Covid-19 related relief goods

- Exemption from IGST to specific Covid-19 related relief goods such as medical oxygen, oxygen concentrators and other oxygen storage and transportation equipment, certain diagnostic markers test kits and vaccines, even if imported on payment basis and meant for donating to government or any other relief agencies on the recommendation of state authority, till 31st August, 2021.
- IGST adhoc exemption given earlier upto 30th June, 2021 on items imported free of cost for free distribution has also been extended to 31st August, 2021.

Relevant notification to implement the above recommendation
is being issued.

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Recommendation of 43rd GST Council Meeting

**Exemption from IGST to
the import of drug used for
treating the black fungus**

Exemption from IGST to Amphotericin B (the drug required for treating Mucormycosis fungal infection) if imported either free of cost or on payment basis and meant for donating to government or any other relief agencies on the recommendation of state authority, till 31st August 2021.

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recommendation is being issued.**



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Recommendation of 43rd GST Council Meeting

Diethylcarbamazine (DEC) tablets rates reduced to support the Lymphatic Filariasis (an endemic) elimination programme being conducted in collaboration with WHO.



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Recommendation of 43rd GST Council Meeting

GST Amnesty Scheme to provide relief to the GST Taxpayers

Late fee for non-furnishing of returns in **FORM GSTR-3B** for the tax periods from July, 2017 to April, 2021 has been reduced as under :

Category of Taxpayers	Maximum amount of Late Fee
Taxpayers having NIL tax liability during the respective tax period	₹500/- (₹ 250/- each for CGST & SGST) per return
Other Taxpayers	₹1000/- (₹ 500/- each for CGST & SGST) per return

Reduced rate of late fee would apply if return in FORM GSTR-3B for these tax periods are furnished between 01.06.2021 to 31.08.2021.

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Recommendation of 43rd GST Council Meeting

Rationalization of late fee leviable on account of delay in furnishing return in FORM GSTR-3B and FORM GSTR-1 for prospective tax period (June, 2021 onwards)

To reduce burden of late fee on taxpayers, the late fee is being capped, as follows:

Category of Taxpayers	Maximum amount of Late Fee
Taxpayers having nil tax liability/ nil outward supplies	₹ 500/- (₹ 250/- each for CGST & SGST) per return
Other Taxpayers:	
• For taxpayers having aggregate turnover in preceding FY upto ₹ 1.5 crores	• ₹ 2000/- (₹ 1000/- each for CGST & SGST) per return
• For taxpayers having aggregate turnover in preceding FY between ₹ 1.5 crores to ₹ 5 crores	• ₹ 5000/- (₹ 2500/- each for CGST & SGST) per return
• For For taxpayers having aggregate turnover in preceding FY above ₹ 5 crores	• ₹ 10000/- (₹ 5000/- each for CGST & SGST) per return

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Recommendation of 43rd GST Council Meeting

Rationalization of late fee leviable on account of delay in furnishing return in **FORM GSTR-4** by composition taxpayers for prospective tax periods (FY 21-22 onwards)

Category of Taxpayers	Maximum amount of Late Fee
Taxpayers having NIL tax liability	₹500/- (₹ 250/- each for CGST & SGST) per return
Other Taxpayers	₹2000/- (₹ 1000/- each for CGST & SGST) per return

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Recommendation of 43rd GST Council Meeting

Rationalization of late fee leviable on account of delay in furnishing return in **FORM GSTR-7** by Tax Deductors at Source for prospective tax periods (June, 2021 onwards)

- Late fee payable for delayed furnishing of return in **FORM GSTR-7** to be reduced to ₹ 50/- per day (₹ 25/- each for CGST & SGST) per return
- Maximum amount of late fee is ₹ 2000/- (₹ 1,000/- each for CGST & SGST) per return

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Recommendation of 43rd GST Council Meeting

Compliance related relief for GST Taxpayers
Amendment in Rule 36(4) of CGST Rules
Relaxation in availment of Input Tax Credit (ITC)

105% cap on availment of ITC to be applicable on cumulative basis for tax periods April, May and June, 2021, to be applied in the return **FORM GSTR-3B** for the tax period June, 2021

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Recommendation of 43rd GST Council Meeting

Compliance related relief for Taxpayers
registered under Companies Act

Taxpayers registered under the
Companies Act to be permitted to
furnish GST returns by using
Electronic Verification Code (EVC)
instead of Digital Signature
Certificate (DSC) till 31.08.2021

Relevant notification to implement the
above recommendation is being issued.

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Recommendation of 43rd GST Council Meeting

Compliance related relief for taxpayers who are not under QRMP Scheme

Due date for furnishing details of outward supplies in **FORM GSTR-1** for the month of May 2021 to be extended by 15 days. The revised due date is as under :

GST Return	Month	Due date	Extended Due Date
FORM GSTR-1	May 2021	11.06.2021	26.06.2021



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Recommendation of 43rd GST Council Meeting

Compliance related relief for Composition Taxpayers

Due date for furnishing Annual return in **FORM GSTR-4**
for the FY 2020-21 to be extended to 31.07.2021



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Recommendation of 43rd GST Council Meeting

Compliance related relief for taxpayers who are under QRMP Scheme

Last date for uploading B2B invoices for the month of May, 2021 through Invoice Furnishing Facility (IFF) to be extended by 15 days. The revised last date is as under:

GST Form	Month	Last date	Extended Last Date
FORM IFF	May 2021	13.06.2021	28.06.2021



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Recommendation of 43rd GST Council Meeting

Compliance related relief for GST Taxpayers



**Now Due Date for ITC-04, for
QE March, 2021 is 30.06.2021**

Due date for furnishing
FORM ITC-04 (intimation of
goods sent on job work) for
the Quarter ending March,
2021 to be extended to
30.06.2021



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