

SUMMARY OF NOTIFICATIONS BY CBIC ON 24TH JUNE 2020

Waiver / Reduced rate of interest for delayed in filing of GSTR-3B for various months

(Notification No. 51/2020 - Central Tax dated 24th June 2020)

S.L (1)	Class of registered persons (2)	Rate of interest (3)	Tax period (4)
1.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	Nil for first 15 days from the due date, and 9 per cent thereafter till 24 th day of June, 2020	February, 2020, March, 2020, April, 2020
2.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year, whose principal place of business is in the States of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana or Andhra Pradesh or the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands and Lakshadweep	Nil till the 30 th day of June, 2020, and 9 per cent thereafter till the 30 th day of September, 2020	February, 2020
Nil till the 3 rd day of July, 2020, and 9 per cent thereafter till the 30 th day of September, 2020		March, 2020	
Nil till the 6 th day of July, 2020, and 9 per cent thereafter till the 30 th day of September, 2020		April, 2020	
Nil till the 12 th day of September, 2020, and 9 per cent thereafter till the 30 th day of September, 2020		May, 2020	
Nil till the 23 rd day of September, 2020, and 9 per cent thereafter till the 30 th day of September, 2020		June, 2020	
Nil till the 27 th day of September, 2020, and 9 per cent thereafter till the 30 th day of September, 2020		July, 2020	
3.		Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year, whose principal place of business is in the States of Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha or the Union territories of Jammu and Kashmir, Ladakh, Chandigarh and Delhi	Nil till the 30 th day of June, 2020, and 9 per cent thereafter till the 30 th day of September, 2020
Nil till the 5 th day of July, 2020, and 9 per cent thereafter till the 30 th day of September, 2020	March, 2020		
Nil till the 9 th day of July, 2020, and 9 per cent thereafter till the 30 th day of September, 2020	April, 2020		
Nil till the 15 th day of September, 2020, and 9 per cent thereafter till the 30 th day of September, 2020	May, 2020		

	Nil till the 25 th day of September, 2020, and 9 per cent thereafter till the 30 th day of September, 2020	June, 2020
	Nil till the 29 th day of September, 2020, and 9 per cent thereafter till the 30 th day of	July, 2020.

Wavier of Late Fees for delay in filing of GSTR-3B for the returns from Feb 2020 till June 2020

(Notification No. 52/2020 - Central Tax dated 24th June 2020)

SL (1)	Class of registered persons (2)	Tax period (3)	Condition (4)
1.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	February, 2020, March, 2020 and April, 2020	If return in FORM GSTR-3B is furnished on or before the 24 th day of June, 2020
2.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year, whose principal place of business is in the	February, 2020	If return in FORM GSTR-3B is furnished on or before the 30 th day of June, 2020
	States of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana or Andhra Pradesh or the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands and Lakshadweep	March, 2020	If return in FORM GSTR-3B is furnished on or before the 3 rd day of July, 2020
		April, 2020	If return in FORM GSTR-3B is furnished on or before the 6 th day of July, 2020
		May, 2020	If return in FORM GSTR-3B is furnished on or before the 12 th day of September, 2020
		June, 2020	If return in FORM GSTR-3B is furnished on or before the 23 rd day of September, 2020
		July, 2020	If return in FORM GSTR-3B is furnished on or before the 27 th day of September, 2020
3.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year, whose principal place of business is in the States of Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West	February, 2020	If return in FORM GSTR-3B is furnished on or before the 30 th day of June, 2020
		March, 2020	If return in FORM GSTR-3B is furnished on or before the 5 th day of July, 2020
		April, 2020	If return in FORM GSTR-3B is furnished on
	Bengal, Jharkhand or Odisha or the Union territories of Jammu and Kashmir, Ladakh, Chandigarh and Delhi		or before the 9 th day of July, 2020
		May, 2020	If return in FORM GSTR-3B is furnished on or before the 15 th day of September, 2020

	June, 2020	If return in FORM GSTR-3B is furnished on or before the 25 th day of September, 2020
	July, 2020	If return in FORM GSTR-3B is furnished on or before the 29 th day of September, 2020

One-time scheme for Non-Fillers of return

Late fee has been waived or reduced for those registered persons who have failed to furnish GSTR-3B for the period July, 2017 to January, 2020, by the due date *subject to provision that GSTR-3B has been furnished between 1st July, 2020 to 30th September, 2020.*

For Nil Tax Liability	There will be no Late Fees
For registered persons having tax liability	There will be a Max. late fees levied of Rs.250/- (under CGST & SGST) i.e. Rs 500/-

The late fees for GSTR-1 stands waived for the following months

(Notification No. 53/2020 - Central Tax dated 24th June 2020)

Sl. No. (1)	Month/ Quarter (2)	Dates(3)
1.	March, 2020	10 th day of July, 2020
2.	April, 2020	24 th day of July, 2020
3.	May, 2020	28 th day of July, 2020
4.	June, 2020	05 th day of August, 2020
5.	January to March, 2020	17 th day of July, 2020
6.	April to June, 2020	03 rd day of August, 2020

Prescribes the GSTR-3B Due date for the month of August 2020

(Notification No. 54/2020 - Central Tax dated 24th June 2020)

SL (1)	Class of registered persons (2)	Tax period (3)	Condition (4)
1	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	August, 2020,	If return in FORM GSTR-3B is furnished on or before the 20th Sept 2020
2	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year, whose principal place of business is in the States of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana or Andhra Pradesh or the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands and Lakshadweep	August, 2020,	If return in FORM GSTR-3B is furnished on or before the 01st Oct 2020
3	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year, whose principal place of business is in the States of Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha or the Union territories of Jammu and Kashmir, Ladakh, Chandigarh and Delhi	August, 2020,	If return in FORM GSTR-3B is furnished on or before the 3rd Oct, 2020

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

**Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs**

Notification No. 51/2020 – Central Tax

New Delhi, the 24th June, 2020

G.S.R.....(E).—In exercise of the powers conferred by sub-section (1) of section 50 of the Central Goods and Services Tax Act, 2017 (12 of 2017) read with section 148 of the said Act, the Central Government, on the recommendations of the Council, hereby makes the following further amendment in notification of the Government of India in the Ministry of Finance (Department of Revenue), No.13/2017 – Central Tax, dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 661(E), dated the 28th June, 2017, namely:—

In the said notification, in the first paragraph, for the first proviso, the following proviso shall be substituted, namely : –

“Provided that the rate of interest per annum shall be as specified in column (3) of the Table given below for the period mentioned therein, for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table, who are required to furnish the returns in **FORM GSTR-3B**, but fail to furnish the said return along with payment of tax for the months mentioned in the corresponding entry in column (4) of the said Table by the due date, namely:--

Table

S. No. (1)	Class of registered persons (2)	Rate of interest (3)	Tax period (4)
1.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	Nil for first 15 days from the due date, and 9 per cent	February, 2020, March 2020, April, 2020

		thereafter till 24 th day of June, 2020	
2.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year, whose principal place of business is in the States of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana or Andhra Pradesh or the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands and Lakshadweep	Nil till the 30 th day of June, 2020, and 9 per cent thereafter till the 30 th day of September, 2020	February, 2020
Nil till the 3 rd day of July, 2020, and 9 per cent thereafter till the 30 th day of September, 2020		March, 2020	
Nil till the 6 th day of July, 2020, and 9 per cent thereafter till the 30 th day of September, 2020		April, 2020	
Nil till the 12 th day of September, 2020, and 9 per cent thereafter till the 30 th day of September, 2020		May, 2020	
Nil till the 23 rd day of September, 2020, and 9 per cent thereafter till the 30 th day of September, 2020		June, 2020	
Nil till the 27 th day of September, 2020,		July, 2020	

		and 9 per cent thereafter till the 30 th day of September, 2020	
3.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year, whose principal place of business is in the States of Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha or the Union territories of Jammu and Kashmir, Ladakh, Chandigarh and Delhi	Nil till the 30 th day of June, 2020, and 9 per cent thereafter till the 30 th day of September, 2020	February, 2020
Nil till the 5 th day of July, 2020, and 9 per cent thereafter till the 30 th day of September, 2020		March, 2020	
Nil till the 9 th day of July, 2020, and 9 per cent thereafter till the 30 th day of September, 2020		April, 2020	
Nil till the 15 th day of September, 2020, and 9 per cent thereafter till the 30 th day of September, 2020		May, 2020	
Nil till the 25 th day of September, 2020, and 9 per cent thereafter till the 30 th day of September, 2020		June, 2020	

		Nil till the 29 th day of September, 2020, and 9 per cent thereafter till the 30 th day of September, 2020	July, 2020.”.
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[F. No. CBEC-20/06/09/2019-GST]

(Pramod Kumar)
Director, Government of India

Note: The principal notification number 13/2017 – Central Tax, dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.661(E), dated the 28th June, 2017 and was last amended *vide* notification number 31/2020 – Central Tax, dated the 3rd April, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.231(E), dated the 3rd April, 2020.

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

**Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs**

Notification No. 52/2020 – Central Tax

New Delhi, the 24th June, 2020

G.S.R.....(E).— In exercise of the powers conferred by section 128 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), read with section 148 of the said Act, the Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 76/2018– Central Tax, dated the 31st December, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 1253(E), dated the 31st December, 2018, namely :–

In the said notification,-

(i) in the third proviso, for the Table, the following Table shall be substituted, namely : –

“Table

S. No. (1)	Class of registered persons (2)	Tax period (3)	Condition (4)
1.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	February, 2020, March, 2020 and April, 2020	If return in FORM GSTR-3B is furnished on or before the 24 th day of June, 2020
2.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year, whose principal place of business is in the	February, 2020	If return in FORM GSTR-3B is furnished on or before the 30 th day of June, 2020

	States of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana or Andhra Pradesh or the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands and Lakshadweep	March, 2020	If return in FORM GSTR-3B is furnished on or before the 3 rd day of July, 2020
		April, 2020	If return in FORM GSTR-3B is furnished on or before the 6 th day of July, 2020
		May, 2020	If return in FORM GSTR-3B is furnished on or before the 12 th day of September, 2020
		June, 2020	If return in FORM GSTR-3B is furnished on or before the 23 rd day of September, 2020
		July, 2020	If return in FORM GSTR-3B is furnished on or before the 27 th day of September, 2020
3.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year, whose principal place of business is in the States of Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West	February, 2020	If return in FORM GSTR-3B is furnished on or before the 30 th day of June, 2020
		March, 2020	If return in FORM GSTR-3B is furnished on or before the 5 th day of July, 2020
		April, 2020	If return in FORM GSTR-3B is furnished on

Bengal, Jharkhand or Odisha or the Union territories of Jammu and Kashmir, Ladakh, Chandigarh and Delhi		or before the 9 th day of July, 2020
	May, 2020	If return in FORM GSTR-3B is furnished on or before the 15 th day of September, 2020
	June, 2020	If return in FORM GSTR-3B is furnished on or before the 25 th day of September, 2020
	July, 2020	If return in FORM GSTR-3B is furnished on or before the 29 th day of September, 2020

(ii) after the third proviso, the following provisos shall be inserted, namely: –

“Provided also that the total amount of late fee payable for a tax period, under section 47 of the said Act shall stand waived which is in excess of an amount of two hundred and fifty rupees for the registered person who failed to furnish the return in **FORM GSTR-3B** for the months of July, 2017 to January, 2020, by the due date but furnishes the said return between the period from 01st day of July, 2020 to 30th day of September, 2020:

Provided also that where the total amount of central tax payable in the said return is nil, the total amount of late fee payable for a tax period, under section 47 of the said Act shall stand waived for the registered person who failed to furnish the return in **FORM GSTR-3B** for the months of July, 2017 to January, 2020, by the due date but furnishes the said return between the period from 01st day of July, 2020 to 30th day of September, 2020.”.

[F. No. CBEC-20/06/09/2019-GST]

(Pramod Kumar)
Director, Government of India

Note: The principal notification No. 76/2018-Central Tax, dated 31st December, 2018 was published in the Gazette of India, Extraordinary, *vide* number G.S.R. 1253(E), dated the 31st December, 2018 and was last amended *vide* notification number 32/2020 – Central Tax, dated the 3rd April, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R.232 (E), dated the 3rd April, 2020..

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs

Notification No. 53/2020 – Central Tax

New Delhi, the 24th June, 2020

G.S.R.....(E).— In exercise of the powers conferred by section 128 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Government, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 4/2018– Central Tax, dated the 23rd January, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub- section (i) *vide* number G.S.R. 53(E), dated the 23rd January, 2018, namely:–

In the said notification, for the third proviso, the following proviso shall be substituted, namely: –

“Provided also that the amount of late fee payable under section 47 of the said Act shall stand waived for the registered persons who fail to furnish the details of outward supplies for the months or quarter mentioned in column (2) of the Table below in **FORM GSTR-1** by the due date, but furnishes the said details on or before the dates mentioned in column (3) of the said Table:-

Table

Sl. No.	Month/ Quarter	Dates
(1)	(2)	(3)
1.	March, 2020	10 th day of July, 2020
2.	April, 2020	24 th day of July, 2020
3.	May, 2020	28 th day of July, 2020

4.	June, 2020	05 th day of August, 2020
5.	January to March, 2020	17 th day of July, 2020
6.	April to June, 2020	03 rd day of August, 2020.”.

[F. No. CBEC-20/06/09/2019-GST]

(Pramod Kumar)
Director, Government of India

Note: The principal notification No. 4/2018– Central Tax, dated the 23rd January, 2018, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub- section (i) *vide* number G.S.R. 53(E), dated the 23rd January, 2018 and was last amended by notification No. 33/2020- Central Tax, dated the 3rd April, 2020, published in the Gazette of India, Extraordinary, *vide* number G.S.R. 233(E) dated the 3rd April, 2020.

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

**Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs**

Notification No. 54/2020 – Central Tax

New Delhi, the 24th June, 2020

G.S.R...(E).- In exercise of the powers conferred by section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017), read with sub-rule (5) of rule 61 of the Central Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said Rules), the Commissioner, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 29/2020 – Central Tax, dated the 23rd March, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub- section (i) vide number G.S.R. 212 (E), dated the 23rd March, 2020, namely:–

In the said notification, in the first paragraph, after the fifth proviso, the following provisos shall be inserted, namely: –

“Provided also that, for taxpayers having an aggregate turnover of up to rupees five crore rupees in the previous financial year, whose principal place of business is in the States of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands or Lakshadweep, the return in **FORM GSTR-3B** of the said rules for the month of August, 2020 shall be furnished electronically through the common portal, on or before the 1st day of October, 2020:

Provided also that, for taxpayers having an aggregate turnover of up to rupees five crore rupees in the previous financial year, whose principal place of business is in the States of Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha, the Union territories of Jammu and Kashmir, Ladakh, Chandigarh or Delhi, the return in **FORM GSTR-3B** of the said rules for the month of August, 2020 shall be furnished electronically through the common portal, on or before the 3rd day of October, 2020.”.

[F. No. CBEC-20/06/09/2019-GST]

(Pramod Kumar)
Director, Government of India

Note: The principal notification number 29/2020 – Central Tax, dated the 23rd March, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.212(E), dated the 23rd March, 2020 and was last amended vide notification number 36/2020 – Central Tax, dated the 3rd April, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.236(E), dated the 3rd April, 2020.