

CBIC has given opportunity to file GSTR 1 till 10th January 2020 for the months/quarters from July, 2017 to November, 2019 without late fee

Extract of Notification

Central Tax Notification

Notification No. 74/2019 – Central Tax

Date – 26th December 2019

Seeks to waive late fees for non- filing of FORM GSTR-1 from July, 2017 to November, 2019

CBIC has made amendments in the Notification No. 4/2018– Central Tax, dated the 23rd January, 2018.

In the said notification, after the second proviso, the following proviso shall be inserted, namely:-

Amendment - “Late fee payable under section 47 for non filling of GSTR 1 for the months/quarters from July, 2017 to November, 2019 by the due date has been waived if GSTR 1 is filed between 19th December, 2019 to 10th January, 2020.”