

Central Tax Notification

Notification No. 41/2019 – Central Tax

Date – 31st August, 2019

Seeks to waive the late fees in certain cases for the month of July, 2019 for FORM GSTR-1 and GSTR-6 provided the said returns are furnished by 20.09.2019

CBIC has waived the amount of late fee payable under section 47 of the said Act, by the following class of taxpayers: –

- The registered persons of specified districts of few states (***) having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year has filed GSTR-1 on or before the 20th September, 2019 for the month of July, 2019.
- The registered persons of Jammu & Kashmir having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year has filed GSTR-1 on or before the 20th September, 2019 for the month of July, 2019.
- The Input Service Distributors of specified districts of few states (***) has filed GSTR-6 on or before the 20th September, 2019 for the month of July, 2019.
- The Input Service Distributors of Jammu & Kashmir has filed GSTR-6 on or before the 20th September, 2019 for the month of July, 2019.

(***) Specified Districts of few states

Bihar - Araria, Kishanganj, Madhubani, East Champaran, Sitamarhi, Sheohar, Supaul, Darbhanga, Muzaffarpur, Saharsa, Katihar, Purnia, West Champaran.

Gujarat - Vadodara

Karnataka-Bagalkot, Ballari, Belagavi, Chamarajanagar, Chikkamagalur, Dakshina Kannada, Davanagere, Dharwad, Gadag, Hassan, Haveri, Kalaburagi, Kodagu, Koppal, Mandya, Mysuru, Raichur, Shivamogga, Udupi, Uttara Kannada, Vijayapura, Yadgir.

Kerala-Idukki, Malappuram, Wayanad, Kozhikode

Maharashtra- Kolhapur, Sangli, Satara, Ratnagiri, Sindhudurg, Palghar, Nashik, Ahmednagar.

Odisha -Balangir, Sonepur, Kalahandi, Nuapada, Koraput, Malkangiri, Rayagada, Nawarangpur.

Uttarakhand- Uttarkashi and Chamoli