

Notifications

Central Tax

Notification No. 08/2023-Central Tax

Dated 31st March 2023.

The Central Government rationalise late fee for GSTR-9 and Amnesty to GSTR-9 non-filers

S.O.....(E).—In exercise of the powers conferred by section 128 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby waives the amount of late fee referred to in section 47 of the Act, which is in excess of five hundred rupees for the registered persons who fail to furnish the final return in **FORM GSTR-10** by the due date but furnish the said return between the period from the 1st day of April, 2023 to the 30th day of June, 2023

For more details, please follow,

<https://taxinformation.cbic.gov.in/view-pdf/1009690/ENG/Notifications>