Notification No. 89/2020 - Central Tax

Dated - 29th November, 2020

Seeks to waive penalty payable for noncompliance of the provisions of notification No.14/2020 – Central Tax, dated the 21st March, 2020

On the recommendations of the Council, Government has waived the amount of penalty payable by any registered person under section 125 of the said Act for noncompliance of the provisions of notification No.14/2020 – Central Tax which was issued on 21st March, 2020, between the period from the 1st December, 2020 to the 31st March, 2021, subject to the condition that the said person complies with the provisions of the said notification from the 01st April, 2021.

For more details, please follow: https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-89-central-tax-english-2020.pdf