

**Notification No. 93/2020**

**Dated - 22<sup>nd</sup> December 2020**

**Seeks to waive late fee for FORM GSTR-4 filing in UT of Ladakh for Financial year 2019-20**

CBIC has made further amendments in the Notification No. 73/2017- Central Tax, dated the 29th December, 2017:-

**In the said notification, after the third proviso, the following proviso shall be inserted, namely:**

“Provided also that the late fee payable for delay in furnishing of FORM GSTR-4 for the Financial Year 2019-20 under section 47 of the said Act, from the 1st day of November, 2020 till the 31st day of December, 2020 shall stand waived for the registered person whose principal place of business is in the Union Territory of Ladakh.”

**Interpretation** - CBIC has waived late fee on failure to furnish Form GSTR-4 for FY 2019-20, from November 1, 2020 till the December 31, 2020 for the registered person having principal place of business in the Union Territory of Ladakh.

For more details, please follow: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-93-central-tax-english-2020.pdf>