

CENTRAL TAX

NOTIFICATION NO. - 75/2018

DATE - 31ST DECEMBER 2018

Seeks to fully waive the amount of late fees leviable on account of delayed furnishing of FORM GSTR-1 for the period July, 2017 to September, 2018 in specified cases.

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

Amendments –

Entire late fees for the FY. 2017-2018 and upto September-2018 has been waived off for all type of tax payer provided that pending returns such as GSTR-1 should be filed before 31.03.2019.