

CENTRAL TAX

NOTIFICATION NO. - 76/2018

DATE - 31ST DECEMBER 2018

**Seeks to specify the late fee payable for delayed filing of FORM GSTR-3B and fully waive the amount of late fees leviable on account of delayed furnishing of FORM GSTR-3B for the period July, 2017 to September, 2018 in specified cases.**

Entire late fees for the FY2017-2018 and upto September-2018 has been waived off for all type of tax payer provided that pending returns such as GSTR-3B should be filed before 31.03.2019.