

## Notification No. 18/2021 – Central Tax

Dated – 1<sup>st</sup> June, 2021

Seeks to provide relief by lowering of interest rate for a specified time for tax periods March, 2021 to May, 2021

CBIC provided relief by lowering of interest rate for a specified time for tax periods from March, 2021 to May, 2021 for late filing of monthly/quarterly returns in **Form GSTR-3B** or **PMT-06 challans** as well as for late filing of statement in **Form CMP-08** by the composition tax payers. This notification shall be deemed to have come into force with effect from the 18th May, 2021.

For more details, please follow: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-18-central-tax-english-2021.pdf>