

Notification No. 19/2021 – Central Tax

Dated – 1st June, 2021

Seeks to rationalize late fee for delay in filing of return in FORM GSTR-3B and to provide conditional waiver of late fee for delay in filing FORM GSTR-3B from July, 2017 to April, 2021; and to provide waiver of late fees for late filing of return in FORM GSTR-3B for specified taxpayers and specified tax periods

CBIC rationalized late fee for delay in filing of return in **FORM GSTR-3B** and provided **waiver of late fee** for **delay in filing FORM GSTR-3B** from **July, 2017 to April, 2021** for specified taxpayers and specified tax periods with subject to the conditions.

For more details, please follow: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-19-central-tax-english-2021.pdf>