

Notification No. 21/2021 – Central Tax

Dated – 1st June, 2021

Seeks to rationalize late fee for delay in filing of return in FORM GSTR-4

CBIC rationalized late fees leviable under Section 47 for delay in furnishing of return in **FORM GSTR-4** for the **tax period 2021-22 onwards**.

For more details, please follow: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-21-central-tax-english-2021.pdf>