

**Notification No. 28/2021 – Central Tax**

**Dated – 30<sup>th</sup> June, 2021**

**Seeks to waive penalty payable for non-compliance of provisions of Notification No. 14/2020  
dated 21st March 2020**

CBIC by issuing the Notification, extended the applicability of B2C dynamic QR code provisions to 30.09.2021 instead of from July 1,2021.

For more details, please follow: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-28-central-tax-english-2021.pdf;jsessionid=A778117A602E3BC2ED481380D8A367F9>