

Notification No. 09/2021 – Central Tax

Dated – 1st May, 2021

Seeks to amend notification no. 76/2018-Central Tax in order to provide waiver of late fees for specified taxpayers and specified tax periods

Late fee payable under section 47 shall stand waived who fail to furnish the returns in FORM GSTR-3B by the due date:

S. No. (1)	Class of registered persons (2)	Tax period (3)	Period for which late fee waived (4)
1	Taxpayers having an aggregate	March, 2021 and April, 2021	Fifteen days from the due date of furnishing return
2	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under sub-section (1) of section 39	March, 2021 and April, 2021	Thirty days from the due date of furnishing return
3	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under proviso to subsection (1) of section 39	January-March, 2021	Thirty days from the due date of furnishing return.

This notification shall be deemed to have come into force with effect from 20th April, 2021

For more details, please follow: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-09-central-tax-english-2021.pdf>