

# Waiver of Interest and Late Fee for Normal Taxpayers (Filing Return on Monthly or Quarterly Basis) and Composition Taxpayers

Government has granted waiver from payment of interest and/or late fee to normal (Monthly / Qtrly) & composition taxpayers for the tax periods of March, April & May, 2021, vide [Notification Nos 18/2021](#) & [19/2021](#), both dtd. 1st June, 2021. The details are summarized below:

## A. Relaxation to normal taxpayers in filing of monthly return in Form GSTR-3B

Sl.No.	Tax Period	Class of taxpayer (Based on AATO)	Due date of filing	Reduced Rate of Interest			Waiver of late fee till
				First 15 days from due date	Next 45 days	From 61 <sup>st</sup> day onwards	
1	March, 2021	> Rs. 5 Cr.	20 <sup>th</sup> April	9%	18%	18%	5 <sup>th</sup> May, 2021
		Up to Rs. 5 Cr	20 <sup>th</sup> April	Nil	9%	18%	19 <sup>th</sup> June, 2021

Sl.No.	Tax Period	Class of taxpayer (Based on AATO)	Due date of filing	Reduced Rate of Interest			Waiver of late fee till
				First 15 days from due date	Next 30 days	From 46 <sup>th</sup> day onwards	
1	April, 2021	> Rs. 5 Cr.	20 <sup>th</sup> May	9%	18%	18%	4 <sup>th</sup> June, 2021
		Up to Rs. 5 Cr	20 <sup>th</sup> May	Nil	9%	18%	4 <sup>th</sup> July, 2021

Sl.No.	Tax Period	Class of taxpayer (Based on AATO)	Due date of filing	Reduced Rate of Interest			Waiver of late fee till
				First 15 days from due date	Next 15 days	From 31 <sup>st</sup> day onwards	
1	May, 2021	> Rs. 5 Cr.	20 <sup>th</sup> June	9%	18%	18%	5 <sup>th</sup> July, 2021
		Up to Rs. 5 Cr	20 <sup>th</sup> June	Nil	9%	18%	20 <sup>th</sup> July, 2021

**B. Relaxation in filing of Form GSTR-3B (Quarterly) by Taxpayers under QRMP Scheme**

Sl.No.	Tax Period	Form Type	Due date of filing	Reduced Rate of Interest			Waiver of late fee till
				First 15 days from due date	Next 45 days	From 61 <sup>st</sup> day onwards	
1	March, 2021	Form GSTR-3B (Quarterly)	22/24 <sup>th</sup> April, 2021,(Group A/B)	Nil	9%	18%	21/ 23 <sup>rd</sup> June, 2021,(Group A/B)

Sl.No.	Tax Period	Form Type	Due date of filing	Reduced Rate of Interest			Waiver of late fee till
				First 15 days from due date	Next 30 days	From 46 <sup>th</sup> day onwards	
1	April, 2021	Form GST PMT-06	25 <sup>th</sup> May, 2021	Nil	9%	18%	NA

Sl.No.	Tax Period	Form Type	Due date of filing	Reduced Rate of Interest			Waiver of late fee till
				First 15 days from due date	Next 15 days	From 31 <sup>st</sup> day onwards	
1	May, 2021	Form GST PMT-06	25 <sup>th</sup> June, 2021	Nil	9%	18%	NA

**C. Relaxations in filing Form CMP-08 for Composition Taxpayers:**

Sl.No.	Tax Period	Due date of filing	Reduced Rate of Interest			Waiver of late fee till
			First 15 days from due date	Next 45 days	From 61 <sup>st</sup> day onwards	
1	March, 2021 (Qtr.)	18 <sup>th</sup> April, 2021	Nil	9%	18%	NA