

## **Waiver of Penalty for Non-Compliance of Capturing Dynamic QR Code in GST Invoice : CBIC (Notification No. 06/2021 – Central Tax)**

The Central Board of Indirect Taxes and Customs (CBIC) notified the waiver of penalty for non-compliance of capturing dynamic QR code in GST Invoice from December 2020 to June 30, 2021, fixed deadline of compliance to July 1, 2021.

Hence, companies having turnover above 500 Cr. can initiate adding dynamic QR Code on B2C invoices from 1st July 2021. In any case if the taxpayers fail to comply with dynamic QR Code requirements from 1st July 2021, penalty will be levied from 1st December 2020.

**[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3,  
SUB-SECTION (i)]**

**GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE  
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS  
Notification No. 06/2021 – Central Tax**

**New Delhi, the 30<sup>th</sup> March, 2021**

G.S.R.....(E):- In exercise of the powers conferred by section 128 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Government, on the recommendations of the Council, hereby makes the following amendments in notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 89/2020 – Central Tax, dated the 29<sup>th</sup> November, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i), vide number G.S.R. 745(E), dated the 29<sup>th</sup> November, 2020, namely:-

In the said notification, –

- (i) in the first paragraph, for the figures, letters and words, “31<sup>st</sup> day of March”, the figures, letters and words “30<sup>th</sup> day of June”, shall be substituted;
- (ii) in the first paragraph, for the figures, letters and words, “01<sup>st</sup> day of April”, the figures, letters and words “1<sup>st</sup> day of July”, shall be substituted.

**[F. No-20/16/38/2020-GST]**

**(Rajeev Ranjan)**  
Under Secretary to the Government of India

Note: The principal notification was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide notification No. 89/2020-Central Tax, dated the 29<sup>th</sup> November, 2020, published vide number G.S.R. 745(E), dated the 29<sup>th</sup> November, 2020.