

Notification to provide relief by conditional waiver of late fee for delay in furnishing outward statement in FORM GSTR-1 for tax periods of February, 2020 to April, 2020.

Notification No: 33/2020-CT

Classification: Interest,
Penalty & Late Fees

Date: 03-04-2020

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 further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), [No. 4/2018– Central Tax](#), dated the 23rd January, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub- section (i) vide number G.S.R. 53(E), dated the 23rd January, 2018, namely:—

In the said notification, after the third proviso, the following proviso shall be inserted, namely: –

“Provided also that the amount of late fee payable under section 47 of the said Act shall stand waived for the months of [March, 2020, April, 2020 and May, 2020](#), and for the quarter ending 31st March, 2020, for the registered persons who fail to furnish the details of outward supplies for the said periods in FORM GSTR-1 by the due date, but furnishes the said details in FORM [GSTR-1, on or before the 30th day of June, 2020.](#)”.

Note: The principal notification No. [4/2018– Central Tax](#), dated the 23rd January, 2018, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub- section (i) vide number G.S.R. 53(E), dated the 23rd January, 2018 and was last amended by notification No. [4/2020- Central Tax](#), dated the 10th January, 2020, published in the Gazette of India, Extraordinary, vide number G.S.R. 26(E) dated the 10th January, 2020.