

Amendment in NN. 76/2018-CT dated 31st December, 2018**Notification No: 52/2020 – CT****Classification: Interest,
Penalty & Late Fees****Date: 24-06-2020**

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) (hereafter in this notification referred to as the said Act), read with section 148 of the said Act, the Government, on the recommendations of the Council, hereby makes the following further **amendments in the notification** of the Government of India in the Ministry of Finance (Department of Revenue), **No. 76/2018– Central Tax, dated the 31st December, 2018**, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 1253(E), dated the 31st December, 2018, namely :—

In the said notification,-

(i) in the third proviso, for the Table, the following Table shall be substituted, namely : –

S. No. (1)	Class of registered persons (2)	Tax period (3)	Condition (4)
1.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	February, 2020, March 2020, April, 2020	If return in FORM GSTR-3B is furnished on or before the 24th day of June, 2020

2.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year, whose principal place of business is in the States of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana or Andhra Pradesh or the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands and Lakshadweep	February, 2020	If return in FORM GSTR-3B is furnished on or before the 30th day of June, 2020
		March, 2020	If return in FORM GSTR-3B is furnished on or before the 3rd day of July, 2020
		April, 2020	If return in FORM GSTR-3B is furnished on or before the 6th day of July, 2020
		May, 2020	If return in FORM GSTR-3B is furnished on or before the 12th day of September, 2020
		June, 2020	If return in FORM GSTR-3B is furnished on or before the 23rd day of September, 2020
		July, 2020	If return in FORM GSTR-3B is furnished on or before the 27th day of September, 2020

3.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year, whose principal place of business is in the States of Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha or the Union territories of Jammu and Kashmir, Ladakh, Chandigarh and Delhi	February, 2020	If return in FORM GSTR-3B is furnished on or before the 30th day of June, 2020
		March, 2020	If return in FORM GSTR-3B is furnished on or before the 5th day of July, 2020
		April, 2020	If return in FORM GSTR-3B is furnished on or before the 9th day of July, 2020
		May, 2020	If return in FORM GSTR-3B is furnished on or before the 15th day of September, 2020
		June, 2020	If return in FORM GSTR-3B is furnished on or before the 25th day of September, 2020
		July, 2020.”.	If return in FORM GSTR-3B is furnished on or before the 29th day of September, 2020

(ii) after the third proviso, the following **provisos shall be inserted**, namely: –

“Provided also that the total amount of **late fee payable** for a tax period, under section 47 of the said Act shall stand **waived** which is in **excess of** an amount of **two hundred and fifty rupees** for the registered person who failed to furnish the return in FORM GSTR-3B **for** the months of **July, 2017 to January, 2020**, by the due date but **furnishes** the said return **between the period from 01st day of July, 2020 to 30th day of September, 2020**:

Provided also that where the total amount of **central tax payable** in the said return is **nil**, the total amount of **late fee payable** for a tax period, under section 47 of the said Act shall stand **waived** for the registered person who failed to furnish the return in FORM GSTR-3B **for** the months of **July, 2017 to January, 2020**, by the due date but **furnishes** the said return **between** the period from **01st day of July, 2020 to 30th day of September, 2020.”.**

Note: The principal notification No. [76/2018-Central Tax](#), dated 31st December, 2018 was published in the Gazette of India, Extraordinary, vide number G.S.R. 1253(E), dated the 31st December, 2018 and was last amended vide notification number [32/2020 – Central Tax](#), dated the 3rd April, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i) vide number G.S.R.232 (E), dated the 3rd April, 2020..