

**grant waiver / reduction in late fee for not furnishing FORM GSTR-10, subject to the condition that the returns are filled between 22.09.2020 to 31.12.2020.**

**Notification No: 68/2020 CT**

**Classification: Interest,  
Penalty & Late Fees**

**Date: 21-09-2020**

**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), the Government, on the recommendations of the Council, hereby waives the amount of late fee payable under section 47 of the said Act which is in excess of two hundred and fifty rupees, for the registered persons who fail to furnish the return in FORM **GSTR-10 by the due date but furnishes the said return between the period from 22 th day of September, 2020 to 31st day of December,2020**