

Waive late fee for FORM GSTR-4 filing in UT of Ladakh for Financial year 2019-20.

Notification No: 93/2020 - CT

Classification: Others

Date: 22-12-2020

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. 73/2017– Central Tax](#), dated the 29th December, 2017**, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 1600(E), dated the 29th December, 2017, namely :—

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

“Provided also that the **late fee payable for delay in furnishing of FORM GSTR-4 for the Financial Year 2019-20 under section 47 of the said Act, from the 1st day of November, 2020 till the 31st day of December, 2020 shall stand waived for the registered person whose principal place of business is in the Union Territory of Ladakh.**”.

Note: The principal notification [No. 73/2017-Central Tax](#), dated 29th December, 2017 was published in the Gazette of India, Extraordinary, vide number G.S.R. 1600(E), dated the 29th December, 2017 and was last amended vide notification number 67/2020 – Central Tax, dated the 21st September, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R 572(E), dated the 21st September, 2020.