

CBIC provides relief by lowering the interest rate for the tax periods March, 2021 to April, 2021 in Form GSTR-3B**Notification No: 08/2021-CT****Classification: Interest,
Penalty & Late Fees****Date: 01-05-2021**

G.S.R. 304(E).—In exercise of the powers conferred by sub-section (1) of section 50 of the Central Goods and Services Tax Act, 2017 (12 of 2017) read with section 148 of the said Act, the Government, on the recommendations of the Council, hereby makes the following further amendments in notification of the Government of India in the Ministry of Finance (Department of Revenue), [No. 13/2017 – Central Tax, dated the 28th June, 2017](#), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 661(E), dated the 28th June, 2017, namely:—

(i) In the said notification, in the first paragraph, in the **first proviso**, in the Table after S. No. 3, the following shall be inserted, namely: –

(1)	(2)	(3)	(4)
4.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	9 per cent for the first 15 days from the due date and 18 per cent thereafter	March, 2021, April, 2021
5.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under sub-section (1) of section 39	Nil for the first 15 days from the due date, 9 per cent for the next 15 days, and 18 per cent thereafter	March, 2021, April, 2021
6.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under proviso to sub-section (1) of section 39	Nil for the first 15 days from the due date, 9 per cent for the next 15 days, and 18 per cent thereafter	March, 2021, April, 2021
7.	Taxpayers who are liable to furnish the return as specified under sub-section (2) of section 39	Nil for the first 15 days from the due date, 9 per cent for the next 15 days, and 18 per cent thereafter	Quarter ending March, 2021.

2. This notification shall be deemed to have come into force with effect from the 18th day of April, 2021.

Note: The principal notification number [13/2017 – Central Tax, dated the 28th June, 2017](#), was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 661(E), dated the 28th June, 2017 and was last amended *vide* [notification number 51/2020 – Central Tax, dated the 24th June, 2020](#), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 404(E), dated the 24th June, 2020.