

**Waiver of late fees payable for Form GSTR-3B of March & April '21 and quarter ending March '21****Notification No: 09/2021-CT****Classification: Interest,  
Penalty & Late Fees****Date: 01-05-2021**

**G.S.R. 305(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 amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 76/2018– Central Tax, dated the 31<sup>st</sup> 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 31<sup>st</sup> December, 2018, namely:–

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

“Provided also that the **amount of late fee payable under section 47 shall stand waived for the period as specified in column (4) of the Table given below, for the tax period as specified in the corresponding entry in column(3) of the said Table, for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table, who fail to furnish the returns in FORM GSTR-3B by the due date, namely:-**

**Table**

<b>S. No.</b>	<b>Class of registered persons</b>	<b>Tax period</b>	<b>Period for which late fee waived</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>
1.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	March, 2021 and April, 2021	Fifteen days from the due date of furnishing return
2.	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	March, 2021 and April, 2021	Thirty days from the due date of furnishing return
3.	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	January-March, 2021	Thirty days from the due date of furnishing return.

2. This **notification shall be deemed to have come into force with effect from 20<sup>th</sup> day of April, 2021.**

**Note:** The principal [notification No. 76/2018-Central Tax, dated 31<sup>st</sup> December, 2018](#) was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 1253(E), dated the 31<sup>st</sup> December, 2018 and was last amended *vide* [notification number 57/2020 – Central Tax, dated the 30<sup>th</sup> June, 2020](#), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 424(E), dated the 30<sup>th</sup>

