

Seeks to rationalize late fee for delay in filing of return in FORM GSTR-4.**Notification No: 21/2021-CT****Classification: Late Fees****Date: 01-06-2021**

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 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 fourth proviso, the following proviso shall be inserted, namely: —

“Provided also that the total amount of **late fee payable under section 47 of the said Act for financial year 2021-22 onwards, by the registered persons who fail to furnish the return in FORM GSTR-4 by the due date, shall stand waived - (i) which is in excess of two hundred and fifty rupees where the total amount of central tax payable in the said return is nil; (ii) which is in excess of one thousand rupees for the registered persons other than those covered under clause (i).”**

Note: The principal [notification No. 73/2017– Central Tax, dated the 29th December, 2017](#) was published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i) vide number G.S.R. 1600(E), dated the 29th December, 2017 and was last amended vide [notification number 93/2020 – Central Tax, dated the 22nd December, 2020](#), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 785(E), dated the 22nd December, 2020.