

Seeks to waive off late fee under section 47 for the period from 01.05.2022 till 30.06.2022 for delay in filing FORM GSTR-4 for FY 2021-22

Notification No: 07/2022 –CT

Classification: Others

Date: 26-05-2022

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), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), [No. 73/2017–Central Tax, dated the 29thDecember, 2017](#), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 1600(E), dated the **29thDecember, 2017**, namely :—

In the said notification, after the fifth 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 2021-22 under section 47 of the said Act shall stand waived for the period from the 1st day of May, 2022 till the 30th day of June, 2022.

Note: The principal [notification No. 73/2017-Central Tax, dated 29thDecember, 2017](#) was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 1600(E), dated the 29thDecember, 2017 and was last amended vide notification number [21/2021 –Central Tax, dated the 1stJune, 2021](#), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number **G.S.R 365 (E), dated the 1stJune, 2021**.