

Extend the waiver of late fee for delay in filing FORM GSTR-4 for FY 2021-22**Notification No: 12/2022-CT****Classification: Others****Date: 05-09-2022**

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 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, in the sixth proviso, for the figures, letters and words **?30th day of June, 2022, the figures, letters and words ?28th day of July, 2022 shall be substituted.**

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, Sub-section (i), vide number G.S.R. 1600(E), **dated the 29th December, 2017** and was last amended, vide notification number [07/2022 – Central Tax, dated the 26th May, 2022](#), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 397 (E), **dated the 26th May, 2022.**