

## Seeks to waive the late fee paid for specified classes of taxpayers for FORM GSTR-3B, FORM GSTR-4 and FORM GSTR-6

Notification No: 41/2018-CT

Classification: Others

Date: 04-09-2018

**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 waives the late fee paid under section 47 of the said Act, by the following classes of taxpayers:-

- i. the registered persons whose return in **FORM GSTR-3B** of the Central Goods and Services Tax Rules, 2017 for the month of **October, 2017**, was submitted but not filed on the common portal, after generation of the application reference number;
- ii. the registered persons who have filed the return in **FORM GSTR-4** of the Central Goods and Services Tax Rules, 2017 for the period **October to December, 2017** by the **due date but late fee was erroneously levied on the common portal;**
- iii. the Input Service Distributors who have paid the late fee for filing or submission of the return in **FORM GSTR-6** of the Central Goods and Services Tax Rules, 2017 for any tax period between the **1<sup>st</sup>** day of January, 2018 and the **23<sup>rd</sup>** day of January, 2018.