

5	जनवरी से मार्च, 2020	जुलाई, 2020 का 17वां दिन
6	अप्रैल से जून, 2020	अगस्त, 2020 का 3 वां दिन।

[फा.सं. सीबीईसी- 20/06/09/2019- जीएसटी]

प्रमोद कुमार, निदेशक

नोट : मूल अधिसूचना सं. 4/2018- केन्द्रीय कर, दिनांक 23 जनवरी, 2018, जो सा.का.नि. 53 (अ), दिनांक 23 जनवरी 2018 के तहत भारत के राजपत्र, असाधारण, के भाग II, खण्ड 3, उपखंड (i) में प्रकाशित किया गया था और आखिरी बार इसे संशोधित अधिसूचना सं. 33/2020 – केन्द्रीय कर, दिनांक 3 अप्रैल, 2020, जो सा.का.नि. 233 (अ) दिनांक 3 अप्रैल, 2020 के तहत भारत के राजपत्र, असाधारण में प्रकाशित किया गया था।

NOTIFICATION

New Delhi, the 24th June, 2020

No. 53/2020 – Central Tax

G.S.R. 406(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 amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 4/2018–Central Tax, dated the 23rd January, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub- section (i) *vide* number G.S.R. 53(E), dated the 23rd January, 2018, namely:—

In the said notification, for the third proviso, the following proviso shall be substituted, namely: –

“Provided also that the amount of late fee payable under section 47 of the said Act shall stand waived for the registered persons who fail to furnish the details of outward supplies for the months or quarter mentioned in column (2) of the Table below in **FORM GSTR-1** by the due date, but furnishes the said details on or before the dates mentioned in column (3) of the said Table:—

TABLE

Sl. No. (1)	Month/ Quarter (2)	Dates (3)
1.	March, 2020	10 th day of July, 2020
2.	April, 2020	24 th day of July, 2020
3.	May, 2020	28 th day of July, 2020
4.	June, 2020	05 th day of August, 2020
5.	January to March, 2020	17 th day of July, 2020
6.	April to June, 2020	03 rd day of August, 2020.”.

[F. No. CBEC-20/06/09/2019-GST]

PRAMOD KUMAR, Director

Note: The principal notification No. 4/2018– Central Tax, dated the 23rd January, 2018, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub- section (i) *vide* number G.S.R. 53(E), dated the 23rd January, 2018 and was last amended by notification No. 33/2020- Central Tax, dated the 3rd April, 2020, published in the Gazette of India, Extraordinary, *vide* number G.S.R. 233(E) dated the 3rd April, 2020.

अधिसूचना

नई दिल्ली, 24 जून, 2020

सं 54/2020- केन्द्रीय कर

सा.का.नि. 407(अ).— आयुक्त, केन्द्रीय माल और सेवा कर नियम, 2017 (जिसे इसके पश्चात् इस अधिसूचना में उक्त नियम कहा गया है) के नियम 61 के उपनियम (5) के साथ पठित केन्द्रीय माल और सेवा कर अधिनियम, 2017 (2017 का 12) की धारा 168 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, परिषद् की सिफारिशों पर, भारत सरकार,