NOTIFICATION

New Delhi, the 21st September, 2020

No. 67/2020 – Central Tax

G.S.R. 572(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), read with section 148 of 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:—

(ii) after the second proviso, the following proviso shall be inserted, namely:—

“Provided also that late fee payable under section 47 of the said Act, shall stand waived which is in excess of two hundred and fifty rupees and shall stand fully waived where the total amount of
central tax payable in the said return is nil, for the registered persons who failed to furnish the return in FORM GSTR-4 for the quarters from July, 2017 to March, 2020 by the due date but furnishes the said return between the period from 22th day of September, 2020 to 31st day of October, 2020.”.

[F. No. CBEC-20/06/08/2019-GST]
PRAMOD KUMAR, Director

Note: The principal notification No. 73/2017-Central Tax, dated 29th December, 2017 was published in the Gazette of India, Extraordinary, vide number G.S.R. 1600(E), dated the 29th December, 2017 and was last amended vide notification number 77/2018 – Central Tax, dated the 31st December, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R 1254(E), dated the 31st December, 2018.

NOTIFICATION
New Delhi, the 21st September, 2020
No. 68/2020 – Central Tax

G.S.R. 573(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 waives the amount of late fee payable under section 47 of the said Act which is in excess of two hundred and fifty rupees, for the registered persons who fail to furnish the return in FORM GSTR-10 by the due date but furnishes the said return between the period from 22th day of September, 2020 to 31st day of December, 2020.”.

[F. No. CBEC-20/06/08/2019-GST]
PRAMOD KUMAR, Director