

**[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]**

**Government of India  
Ministry of Finance  
(Department of Revenue)  
Central Board of Indirect Taxes and Customs**

**Notification No. 89/2020 – Central Tax**

**New Delhi, the 29<sup>th</sup> November, 2020**

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) (hereafter in this notification referred to as the said Act), the Government, on the recommendations of the Council, hereby waives the amount of penalty payable by any registered person under section 125 of the said Act for non-compliance of the provisions of notification No.14/2020 – Central Tax, dated the 21st March, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 197(E), dated the 21st March, 2020, between the period from the 01<sup>st</sup> day of December, 2020 to the 31<sup>st</sup> day of March, 2021, subject to the condition that the said person complies with the provisions of the said notification from the 01<sup>st</sup> day of April, 2021.

[F. No-CBEC-20/16/38/2020-GST]

(Pramod Kumar)

Director, Government of India