

NOTIFICATION NO. 41/2019-CENTRAL TAX, DATED 31-8-2019 [UPDATED]

[As Amended by Notification No. 48/2019 - Central Tax, dated 9-10-2019]

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 Central Government, on the recommendations of the Council, hereby waives the amount of late fee payable under section 47 of the said Act, by the following class of taxpayers: –

- (i) the registered persons whose principal place of business is in the district mentioned in column (3) of the Table below, of the State as mentioned in column (2) of the said Table, having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year, who have furnished, electronically through the common portal, details of outward supplies in FORM GSTR-1 of the Central Goods and Services Tax Rules, 2017, for the month of July, 2019, on or before the 20th September, 2019;
- (ii) the registered persons whose principal place of business is in the State of Jammu and Kashmir, having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year, who have furnished, electronically through the common portal, details of outward supplies in FORM GSTR-1 of the Central Goods and Services Tax Rules, 2017, for the month of July, 2019, on or before the ¹[11th October], 2019;
- (iii) the Input Service Distributors whose principal place of business is in the district mentioned in column (3) of the above said Table, of the State as mentioned in column (2) of the said Table, who have furnished, electronically through the common portal, return in FORM GSTR-6 of the Central Goods and Services Tax Rules, 2017, for the month of July, 2019, on or before the 20th September, 2019;
- (iv) the Input Service Distributors whose principal place of business is in the State of Jammu and Kashmir, who have furnished, electronically through the common portal, return in FORM GSTR-6 of the Central Goods and Services Tax Rules, 2017, for the month of July, 2019, on or before the 20th September, 2019.
- ²(v) the registered persons whose principal place of business is in the State of Jammu and Kashmir, having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year, who have furnished, electronically through the common portal, details of outward supplies in FORM GSTR-1 of the Central Goods and Services Tax Rules, 2017 (hereafter referred to as the said rules), for the month of August, 2019, on or before the 11th October, 2019, for failure to furnish the said FORM GSTR-1 by the due date;
- (vi) the registered persons whose principal place of business is in the State of Jammu and Kashmir, required to deduct tax at source under the provisions of section 51 of the said Act, who have furnished electronically through the common portal, return in FORM GSTR-7 of the said rules under sub-section (3) of section 39 of the said Act read with rule 66 of the said rules, for the month of July, 2019, on or before the 10th October, 2019, for failure to furnish the said FORM GSTR-7 by the due date;
- (vii) the registered persons whose principal place of business is in the State of Jammu and Kashmir, required to deduct tax at source under the provisions of section 51 of the said Act, who have

¹ Substituted for "20th September" by Notification [No. 48/2019 - Central Tax], dated 9-10-2019.

² Inserted by Notification [No. 48/2019 - Central Tax], dated 9-10-2019.

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furnished electronically through the common portal, return in FORM GSTR-7 of the said rules under sub-section (3) of section 39 of the said Act read with rule 66 of the said rules, for the month of August, 2019, on or before the 10th October, 2019, for failure to furnish the said FORM GSTR-7 by the due date;

(viii) the registered persons whose principal place of business is in the State of Jammu and Kashmir, who have furnished, electronically through the common portal, return in FORM GSTR-3B of the said rules, for the month of July, 2019, on or before the 20th October, 2019, for failure to furnish the said FORM GSTR-3B by the due date;

(ix) the registered persons whose principal place of business is in the State of Jammu and Kashmir, who have furnished, electronically through the common portal, return in FORM GSTR-3B of the said rules, for the month of August, 2019, on or before the 20th October, 2019, for failure to furnish the said FORM GSTR-3B by the due date.]

TABLE

Sl. No.	Name of State	Name of District
(1)	(2)	(3)
1.	Bihar	Araria, Kishanganj, Madhubani, East Champaran, Sitamarhi, Sheohar, Supaul, Darbhanga, Muzaffarpur, Saharsa, Katihar, Purnia, West Champaran.
2.	Gujarat	Vadodara.
3.	Karnataka	Bagalkot, Ballari, Belagavi, Chamarajanagar, Chikkamagalur, Dakshina Kannada, Davanagere, Dharwad, Gadag, Hassan, Haveri, Kalaburagi, Kodagu, Koppal, Mandya, Mysuru, Raichur, Shivamogga, Udupi, Uttara Kannada, Vijayapura, Yadgir.
4.	Kerala	Idukki, Malappuram, Wayanad, Kozhikode.
5.	Maharashtra	Kolhapur, Sangli, Satara, Ratnagiri, Sindhudurg, Palghar, Nashik, Ahmednagar.
6.	Odisha	Balangir, Sonepur, Kalahandi, Nuapada, Koraput, Malkangiri, Rayagada, Nawarangpur.
7.	Uttarakhand	Uttarkashi and Chamoli