



## NOTIFICATION NO. 4/2018-CENTRAL TAX DATED 23-1-2018 [UPDATED]

[As Amended by Notification No.75/2018-Central Tax dated 31-12-2018 Notification No. 74/2019 - Central Tax dated 26-12-2019 Notification No.04/2020 - Central Tax dated 10-1-2020 Notification No.33/2020-Central Tax dated 3-4-2020 Notification No.53/2020-Central Tax dated 24-6-2020 Notification No.20/2021-Central Tax dated 1-6-2021]

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 by any registered person for failure to furnish the details of outward supplies for any month/quarter in FORM GSTR-1 by the due date under section 47 of the said Act which is in excess of an amount of twenty-five rupees for every day during which such failure continues:

Provided that where there are no outward supplies in any month/quarter the amount of late fee payable by such registered person for failure to furnish the said details by the due date under section 47 of the said Act shall stand waived to the extent which is in excess of an amount of ten rupees for every day during which such failure continues:

<sup>1</sup>[Provided further that the amount of late fee payable under section 47 of the said Act shall stand waived for the registered persons who failed to furnish the details of outward supplies in FORM GSTR-1 for the months/quarters from July 2017 to September 2018 by the due date but furnishes the said details in FORM GSTR-1 between the period from 22nd December 2018 to 31st March 2019.]

<sup>2</sup>[Provided also that the amount of late fee payable under section 47 of the said Act shall stand waived for the registered persons who failed to furnish the details of outward supplies in FORM GSTR-1 for the months/quarters from July 2017 to November 2019 by the due date but furnishes the said details in FORM GSTR-1 between the period from 19th December 2019 to <sup>3</sup>[17 January 2020].]

<sup>4</sup>[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	10th day of July 2020
2	April 2020	24th day of July 2020

1 Second Proviso Inserted by Notification No. 75/2018-Central Tax, Dated 31-12-2018, w.e.f. 31-12-2018.

2 Third proviso inserted by Notification No. 74/2019 - Central Tax, Dated 26-12-2019, w.e.f. 19-12-2019.

3 Substituted for "10th January, 2020" by Notification No. 04/2020 - Central Tax, Dated 10-1-2020.

4 Fourth proviso substituted by Notification No. 53/2020 - Central Tax, Dated 24-6-2020, w.e.f. 24-6-2020. Prior to its substitution Fourth proviso was inserted by Notification No. 33/2020 - Central Tax, dated 3-4-2020, w.e.f. 3-4-2020, read as under:

"Provided also that the amount of late fee payable under section 47 of the said Act shall stand waived for the months of March, 2020, April, 2020 and May, 2020, and for the quarter ending 31st March, 2020, for the registered persons who fail to furnish the details of outward supplies for the said periods in FORM GSTR-1 by the due date, but furnishes the said details in FORM GSTR-1, on or before the 30th day of June, 2020."

3	May 2020	28th day of July 2020
4	June 2020	05th day of August 2020
5	January to March 2020	17th day of July 2020
6	April to June 2020	03rd day of August 2020.]

<sup>5</sup>[Provided also that the total amount of late fee payable under section 47 of the said Act for the tax period June 2021 onwards or quarter ending June 2021 onward as the case may be shall stand waived which is in excess of an amount as specified in column (3) of the Table given below for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table who fail to furnish the details of outward supplies in FORM GSTR-1 by the due date namely: —

**TABLE**

S. No.	Class of registered persons	Amount
(1)	(2)	(3)
1.	Registered persons who have nil outward supplies in the tax period	Two hundred and fifty rupees
2.	Registered persons having an aggregate turnover of up to rupees 1.5 crores in the preceding financial year other than those covered under S. No. 1	One thousand rupees
3.	Registered persons having an aggregate turnover of more than rupees 1.5 crores and up to rupees 5 crores in the preceding financial year other than those covered under S. No. 1	Two thousand and five hundred rupees.]

<sup>5</sup> Fifth proviso inserted by Notification No. 20/2021 - Central Tax, Dated 1-6-2021, w.e.f. 1-6-2021.