



NOTIFICATION NO. 73/2017-CENTRAL TAX, DATED 29-12-2017 [UPDATED]

[As Amended by Notification No.77/2018-Central Tax, dated 31-12-2018, Notification No.67/2020-Central Tax, dated 21-9-2020, Notification No.93/2020-Central Tax, dated 22-12-2020, Notification No.21/2021-Central Tax, dated 1-6-2021, Notification No.7/2022-Central Tax, dated 26-5-2022, Notification No.12/2022-Central Tax, dated 5-7-2022, Notification No.2/2023-Central Tax, dated 31-3-2023 and Notification No.22/2023-Central Tax [G.S.R. 510(E)/F.No.Cbic-20006/10/2023-Gst], dated 17-7-2023]

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 any registered person for failure to furnish the return in FORM GSTR-4 by the due date, which is in excess of an amount of twenty five rupees for every day during which such failure continues:

Provided that where the total amount payable in lieu of central tax in the said return is *nil*, the amount of late fee payable under section 47 of the said Act, by any registered person for failure to furnish the said return by the due date shall stand waived to the extent which is in excess of an amount of ten rupees for every day during which such failure continues:

¹*[Provided further 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 return in FORM GSTR-4 for the quarters from July, 2017 to September, 2018 by the due date but furnishes the said return between the period from 22nd December, 2018 to 31st March, 2019:]*

²*[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, 2019 by the due date but furnishes the said return between the period from 22nd day of September, 2020 to 31st day of October, 2020:]*

³*[Provided also that the late fee payable for delay in furnishing of FORM GSTR-4 for the Financial Year 2019-20 under section 47 of the said Act, from the 1st day of November, 2020 till the 31st day of December, 2020 shall stand waived for the registered person whose principal place of business is in the Union Territory of Ladakh:]*

⁴*[Provided also that the total amount of late fee payable under section 47 of the said Act for financial year 2021-22 onwards, by the registered persons who fail to furnish the return in FORM GSTR-4 by the due date, shall stand waived –*

- (i) which is in excess of two hundred and fifty rupees where the total amount of central tax payable in the said return is nil;*
- (ii) which is in excess of one thousand rupees for the registered persons other than those covered under clause (i):]*

1 Second proviso inserted by Notification No. 77/2018-Central Tax, dated 31-12-2018, w.e.f. 31-12-2018.

2 Third proviso inserted by Notification No. 67/2020-Central Tax, dated 21-09-2020, w.e.f. 21-09-2020.

3 Fourth proviso inserted by Notification No. 93/2020-Central Tax, dated 22-12-2020, w.e.f. 22-12-2020.

4 Fifth proviso inserted by Notification No. 21/2021-Central Tax, dated 1-6-2021, w.e.f. 1-6-2021.

Notification No. 73/2017-Central Tax, dated 29-12-2017

⁵[Provided also that the late fee payable for delay in furnishing of FORM GSTR-4 for the Financial Year 2021-22 under section 47 of the said Act shall stand waived for the period from the 1st day of May, 2022 till the ⁶[28th day of July, 2022]:

⁷[Provided also that the amount of 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 fail to furnish the return in FORM GSTR-4 for the quarters from July, 2017 to March, 2019 or for the Financial years from 2019-20 to 2021-22 by the due date but furnish the said return between the period from the 1st day of April, 2023 to the ⁸[31st day of August, 2023]].

5 Sixth proviso inserted by Notification No. 7/2022-Central Tax, dated 26-5-2022, w.e.f. 26-5-2022.

6 Substituted for "30th day of June, 2022" by Notification No. 12/2022-Central Tax, dated 5-7-2022, w.e.f. 5-7-2022.

7 Substituted for "30th day of June, 2023" by Notification No. 22/2023-Central Tax [G.S.R. 510(E)/F.No. CBIC-20006/10/2023-GST], dated 17-7-2023, w.r.e.f. 30-6-2023. Prior to its substitution, said quoted words was amended by Notification No. 2/2023-Central Tax, dated 31-3-2023, w.e.f. 31-3-2023.

8 Substituted vide NOTIFICATION NO. 22/2023- CENTRAL TAX dated 17-07-2023 w.e.f. 30-06-2023 before it was read as, "30th day of June, 2023"