



NOTIFICATION NO. 89/2020-CENTRAL TAX [G.S.R. 745(E)/F. NO. CBEC-20/16/38/2020-GST], DATED 29-11-2020 [UPDATED]

[As Amended by Notification No. 06/2021-Central Tax [G.S.R. 223(E)/F.No. Cbec-20/16/38/2020-Gst], dated 30-3-2021]

[Superseded by Notification No. 28/2021-Central Tax [G.S.R. 450(E)], dated 30-6-2021]

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 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 1st day of December, 2020 to the ¹[30th day of June,] 2021, subject to the condition that the said person complies with the provisions of the said notification from the ²[1st day of July,] 2021.

1 Substituted vide NOTIFICATION NO. 06/2021–Central Tax dated 30-03-2021 before it was read as "31st day of March"

2 Substituted vide NOTIFICATION NO. 06/2021–Central Tax dated 30-03-2021 before it was read as "01st day of April"