

# GOODS & SERVICES TAX / IDT UPDATE - 128

## **Penalty for non- compliance with the provisions of Dynamic QR Code to be waived off till 30<sup>th</sup> September**

The penalty payable by a registered person under section 125 of the CGST Act, 2017 for not complying with the requirement of Dynamic QR Code as notified vide *Notification No. 14/2020-CT dated 21<sup>st</sup> March, 2020*, has been waived off till 30<sup>th</sup> September, 2021.

[\[Notification No. 28/2021 CT dated 30<sup>th</sup> June, 2021\]](#)

### **GST Knowledge Sharing**

*Please visit the website of the GST & Indirect Taxes Committee of ICAI [www.idtc.icai.org](http://www.idtc.icai.org) for previous GST/IDT Updates and other resources on GST like articles, webcasts, publications, legal updates, newsletter etc. as also for the information on upcoming events on GST organised by the Committee.*

<i>Articles</i>	<a href="http://idtc.icai.org/knowledgesharing.php">http://idtc.icai.org/knowledgesharing.php</a>
<i>Legal Update on GST &amp; E-Newsletter on GST</i>	<a href="http://idtc.icai.org/gst.html">http://idtc.icai.org/gst.html</a>
<i>Webcasts</i>	<a href="http://idtc.icai.org/live-webcasts-series.html">http://idtc.icai.org/live-webcasts-series.html</a>
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