

Amnesty on late fee for certain Forms

As announced by the Government , to give effect to the amnesty scheme, the late fee payable for delayed filing of various returns has been capped as indicated in the table below:

Sr. No.	Module/Form	Capping on late fee payable per tax period (Rs.)	Amnesty Period	Applicable Tax Period
1	Form GSTR-4 (Quarterly)	500.00	Filed between 1st April, 2023 and 30 th June, 2023.	2017-18 and 2018-19
2	Form GSTR-4 (Annual)	500.00		2019-20 to 2021-22
3	Form GSTR-10 (Final Return)	1000.00		2017-18 to 2021-22
4	Form GSTR-9 (Annual Return)	20,000.00		2017-18 to 2021-22