

**Conditional waiver of late fee for delayed furnishing of return in Form GSTR-3B
for tax periods February, 2020 to July, 2020**

Sl. No.	Taxpayers' Category	Tax period	Due date of Form GSTR 3B	Condition for waiver of late fee			
				Return in Form GSTR-3B furnished by 30.09.2020	Return in Form GSTR-3B furnished after 30.09.2020		
1.	Aggregate turnover more than Rs 5 Crore in the previous financial year	February, 2020	20.03.2020	❖ Maximum Rs.250/- under each of the CGST/SGST Act for each return period.	❖ @ Rs. 25 / day subject to a maximum of Rs. 5000/- under each of the CGST/SGST Act from the due date of return, till the date on which return is filed.		
		March 2020	20.04.2020				
		April, 2020	20.05.2020				
		May, 2020	20.06.2020				
		June, 2020	20.07.2020				
		July, 2020	20.08.2020				
2.	Aggregate turnover up to Rs.5 Crore in the previous financial year	February, 2020	24.03.2020			❖ Nil where the total amount of tax payable in the return is nil.	❖ Where total amount of tax payable in a return is nil: @ Rs. 10 / day under each of the CGST/SGST Act subject to a maximum of Rs. 5000/- from the due date of return, till the date on which return is filed.
		March, 2020	24.04.2020				
		April, 2020	24.05.2020				
		May, 2020	24.06.2020				
		June, 2020	24.07.2020				
		July, 2020	24.08.2020				

Illustration:

1. Late fee payable for delayed filing of Form GSTR-3B say, for April 2020 (due date of filing: 20.05.2020) on different dates is illustrated in the following example:

Return filed on	No. of days of delay	Late fee payable (normally)	Late fee payable (as per the waiver scheme)	Late fee saved
30.09.2020	133	Rs. 6650 = 2 x (133 x Rs. 25)	2 x Rs. 250 = Rs. 500	Rs. 6150
01.10.2020	134	Rs. 6700 = 2 x (134 x Rs. 25)	2 x (134 x Rs. 25) = Rs. 6700	NIL

2. Late fee payable **by taxpayers whose tax payable in the return is nil** for delayed filing of Form GSTR-3B say, for April 2020 (due date of filing: 20.05.2020) on different dates is illustrated in the following example:

Return filed on	No. of days of delay	Late fee payable (normally)	Late fee payable (as per the waiver scheme)	Late fee saved
30.09.2020	133	Rs. 2660 = 2 x (133 x Rs. 10)	NIL	Rs. 2660
01.10.2020	134	Rs. 2680 = 2 x (134 x Rs. 10)	2 x (134 x Rs. 10) =Rs. 2680	NIL

Conditional waiver of late fee for delayed furnishing of return in Form GSTR-3B for tax periods July, 2017 to January, 2020

Tax period	Return in Form GSTR-3B furnished between 01.07.2020 to 30.09.2020	Return in Form GSTR-3B furnished after 30.09.2020
July, 2017 to January, 2020	<ul style="list-style-type: none"> ❖ Maximum Rs. 250/- under each of the CGST/SGST Act for each return period. ❖ Nil where the total amount of tax payable in the return for a tax period is nil. 	<ul style="list-style-type: none"> ❖ @ Rs. 25 / day subject to maximum of Rs. 5000/- under each of the CGST/SGST Act from the due date of return, till the date on which return is filed ❖ Where total amount of tax payable in a return is nil: @ Rs. 10 / day subject to a maximum of Rs. 5000/- under each of the CGST/SGST Act from the due date of return, till the date on which return is filed

Conditional waiver of late fee for delayed furnishing of Form GSTR-1

Month/Quarter (1)	Due date of Form GSTR 1 (2)	Nil late fee if GSTR-1 furnished by (3)
March 2020	11.04.2020	10.07.2020
April, 2020	11.05.2020	24.07.2020
May, 2020	11.06.2020	28.07.2020
June, 2020	11.07.2020	05.08.2020
January to March, 2020	30.04.2020	17.07.2020
April to June, 2020	31.07.2020	03.08.2020

Note:-

Late fee @ Rs. 25 / Rs. 10 per day shall be payable for the delayed period after the due date if Form GSTR 1 for the aforesaid periods are not filed by the dates as specified in column (3) above

Reference:

- A. (i) Notification No. [1895-F.T. dated 31.12.2018](#) issued by the Government of West Bengal (Corresponding Central Notification No. [76/2018-C.T.dated 31.12.2018](#)),
As amended by
(ii) Notification No. [464-F.T. dated 15.04.2020](#) issued by the Government of West Bengal (Corresponding Central Notification No. [32/2020-C.T.dated 03.04.2020](#)) &
(ii) Central Notification No. [52/2020-C.T.dated 24.06.2020](#),
- B. (i) Notification No. [118-F.T. dated 24.01.2018](#) issued by the Government of West Bengal (Corresponding Central Notification No. [04/2018-C.T.dated 23.01.2018](#)),
As amended by
(iii) Notification No. [465-F.T. dated 15.04.2020](#) issued by the Government of West Bengal (Corresponding Central Notification No. [33/2020-C.T.dated 03.04.2020](#)),
(iv) Central Notification No. [53/2020-C.T.dated 24.06.2020](#) &
(v) Central Notification No. [57/2020-C.T. 30.06.2020](#)
- C. Circular No. [141/11/2020-GST dated 24.06.2020](#) issued by the CBIC