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## Relief to taxpayers, regarding late fee, for delay in filing Form GSTR-3B returns

05/06/2021

The Government, vide Notification No. 19/2021 (<https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-19-central-tax-english-2021.pdf>), dated 1st June, 2021, inter alia, has waived the late fee payable, in excess of amount as specified in the Tables, as given below:

(Note: Please refer to respective State/UT Notifications for waiver of State/UT tax).

### A. For the registered persons who have failed to furnish the return in FORM GSTR-3B, for the months /quarter of July, 2017 to April, 2021, by the due date:

Sl.No	Return in FORM GSTR-3B for the month/ quarter of	Amount of Central & State/UT tax payable in the return	If Return furnished between	Late fee payable waived in excess of (Rs)
1	July, 2017 to April, 2021	NIL	1st June, 2021 and 31st August, 2021	500
2	July, 2017 to April, 2021	Not NIL	1st June, 2021 and 31st August, 2021	1000

### B. For the tax period of June, 2021 onwards or quarter ending June, 2021 onwards:

Sl.No	Class of registered persons	Late fee payable waived in excess of (Rs)
1	Registered persons whose total amount of Central Tax & State/UT tax payable in the said return is Nil	500
2	Registered persons having an aggregate turnover of up to rupees 1.5 crores in the preceding financial year, other than those covered under S. No. 1	2,000
3	Taxpayers having an aggregate turnover of more than rupees 1.5 crores and up to rupees 5 crores in the preceding financial year, other than those covered under S. No. 1	5,000

This is for information please.

Thanking You,  
Team GSTN

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