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Waiver of interest and late fee for normal taxpayers (filing return on monthly or quarterly basis) and composition taxpayers (Part2)

04/06/2021

Government has granted waiver from payment of interest and/or late fee to normal (Monthly / Qtrly) & composition taxpayers for the tax periods of March, April & May, 2021, vide Notn. Nos. 18/2021 (<https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-18-central-tax-english-2021.pdf>) & 19/2021 (<https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-19-central-tax-english-2021.pdf>), both dtd. 1st June, 2021. The details are summarized below:

B.Relaxation in filing of Form GSTR-3B (Quarterly) by Taxpayers under QRMP Scheme

Sl.No.	Tax Period	Form Type	Due date of filing	Reduced Rate of Interest			Waiver of late fee till
				First 15 days from due date	Next 45 days	From 61 st day onwards	
1	March, 2021	Form GSTR-3B (Quarterly)	22/24 th April, 2021,(Group A/B)	Nil	9%	18%	21/ 23 rd June, 2021,(Group A/B)

Sl.No.	Tax Period	Form Type	Due date of filing	Reduced Rate of Interest			Waiver of late fee till
				First 15 days from due date	Next 30 days	From 46 th day onwards	
1	April, 2021	Form GST PMT-06	25 th May, 2021	Nil	9%	18%	NA

Sl.No.	Tax Period	Form Type	Due date of filing	Reduced Rate of Interest			Waiver of late fee till
				First 15 days from due date	Next 15 days	From 31 st day onwards	
1	May, 2021	Form GST PMT-06	25 th June, 2021	Nil	9%	18%	NA

C.Relaxations in filing Form CMP-08 for Composition Taxpayers:

Sl.No.	Tax Period	Due date of filing	Reduced Rate of Interest			Waiver of late fee till
			First 15 days from due date	Next 15 days	From 31 st day onwards	

			First 15 days from due date	Next 45 days	From 61st day onwards	
1	March, 2021 (Qtr.)	18 th April, 2021	Nil	9%	18%	NA

This is for information and necessary action please.

Thanking You,
Team GSTN

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