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Waiver of interest and late fee to normal taxpayers (filing return on monthly or quarterly basis) and composition taxpayers, for the tax periods of March and April, 2021

04/05/2021

Government has granted waiver from payment of interest and/or late fee to normal (Monthly / Quarterly) & composition taxpayers for the tax periods of March and April, 2021, through Central Tax Notification Nos. 08/2021 (<https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-08-central-tax-english-2021.pdf>) and 09/2021

(<https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-09-central-tax-english-2021.pdf>), both dated 1st May, 2021. The details are summarized below:

A. Relaxation to normal taxpayers in filing of monthly return in Form GSTR-3B

Sl. No.	Tax Period	Class of taxpayer (Based on AATO)	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	March, 2021	> Rs. 5 Cr.	20 th April	9%	18%	18%	5 th May, 2021
		Up to Rs. 5 Cr	20 th April	Nil	9%	18%	20 th May, 2021
2	April, 2021	> Rs. 5 Cr.	20 th May	9%	18%	18%	4 th June, 2021
		Up to Rs. 5 Cr	20 th May	Nil	9%	18%	19 th June, 2021

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

Sl. No.	Tax Period	Class of taxpayer (Based on AATO)	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	March, 2021	Form GSTR-3B (Quarterly)	22/24 th April, 2021, (Group A/B)	Nil	9%	18%	22/ 24 th May, 2021, (Group A/B)
2	April, 2021	Form GST PMT-06	25 th May, 2021	Nil	9%	18%	NA

- C. **Relaxations in filing Form CMP-08 for Composition Taxpayers** : For Quarter of Jan-March, 2021, instead of 18th April, 2021, Composition Taxpayers can now file their quarterly return in Form CMP-08, without interest up to 3rd May, 2021, with 9% reduced interest between 4th May to 18th May, 2021, and with 18% interest from 19th May, 2021 onwards.

Thanking You,
Team GSTN

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