

Ministry of Finance

## Late fee capped at Rs. 500/- for each GSTR-3B Return

New Delhi/Mumbai, 3 July 2020

In a major relief to the GST taxpayers, the government has decided to cap the maximum late fee for Form GSTR-3B at Rs. 500/- (five hundred only) per return for the tax period July 2017 to July 2020 subject to the condition that such GSTR -3B returns being filed before 30<sup>th</sup> September 2020.

The Central Board of Indirect taxes and Customs (CBIC) has notified that there will be nil late fees if there is no tax liability; and, if there is any tax liability then a maximum late fee of Rs. 500 per return would be applicable to such GSTR-3B returns filed upto 30<sup>th</sup> September 2020.

CBIC said that various representations were received to give further relief in late fee charged for the tax periods of May 2020 to July 2020, in addition to earlier provided relief for February 2020 to April 2020 and relief provided for cleaning up past pendency of returns from July, 2017 to January, 2020. Also, a uniform late fee is simpler in design and easier to implement on automated common portal. So the late fee is capped at Rs. 500/- only per return, if filed before 30<sup>th</sup> September 2020.