

Recommendations of 40th GST council related to Law &  
Procedure dated 12<sup>th</sup> June, 2020

1. Reduction/waiver in late fee for the GSTR-3B for the period July, 2017 to January, 2020, if furnished between 01.07.2020 to 30.09.2020

S.No.	Tax Liability	Late Fee
1.	NIL	NIL
2.	Other than NIL	Maximum Rs. 500/- per return

2. Relief to Small taxpayers (aggregate turnover upto Rs. 5 crore)

a) For supplies effected in the month of February, March and April, 2020

- No interest till the notified dates for relief (staggered upto 6th July 2020)
- Thereafter 9% interest will be charged till 30.09.2020.

b) For tax periods May, June & July 2020  
- Waiver of late fees and interest if FORM GSTR-3B are furnished by September, 2020 (staggered dates to be notified).

3. One time extension in period for seeking revocation of cancellation of registration

An opportunity is being provided for filing of application for revocation of cancellation of registration up to 30.09.2020, in all cases where registrations have been cancelled till 12.06.2020.