

Relief in late fees to Taxpayers filing Form GSTR-4 or 10 and change in navigation of Comparison of liability declared and ITC claimed report

23/09/2020

I. Relief to Composition Taxpayers in late fees for delayed filing of Form GSTR-4 (Quarterly Return):

- a. Vide **Notification No 67/2020** dated 21.09.2020, the taxpayers who were under Composition Scheme, during any period till 31st March, 2019, have been provided relaxation in payment of late fees, on filing Form GSTR-4 (Quarterly Return).
- b. This relaxation is available, if Form GSTR-4 (Quarterly Return) is filed by them, between 22nd Sept., 2020 and 31st Oct., 2020, for any tax period of financial year 2017-18 or 2018-19.
- c. The details are as given below:

Form	For any Tax period of the FY	Late fees, if Tax liability is NIL	Late fees, in case of any Tax Liability
GSTR-4 (Quarterly Return)	2017-18 & 2018-19	No late Fee	Rs 500 per return (Rs 250 for CGST & Rs 250 for SGST)

II. Relief in late fees for delayed filing of Final Return in Form GSTR-10

- a. Vide **Notification No 68/2020** dated 21.09.2020, the taxpayers who had failed to file final return, in Form GSTR-10, by due date, have been provided relaxation in payment of late fees, on filing of Form GSTR 10 (Final Return).
- b. Such taxpayers can now file Form GSTR 10 (Final Return) between 22nd Sept., 2020 and 31st Dec., 2020, by paying a maximum late fee of Rs 500 (Rs 250 for CGST & Rs 250 for SGST).

III. Shifting of navigation of "Comparison of liability declared and ITC claimed" from the Returns Dashboard to Services dropdown

- a. The functionality "**Comparison of liability declared and ITC claimed**" has been removed from Return Dashboard. It has now been made available on the main page, under the '**Services**' tab, '**Return**' sub-tab as "**Tax liabilities and ITC comparison**", to make it more user friendly and for ease of access by the taxpayers.
- b. The aforementioned functionality can now be accessed as per the following navigation (Post-login):

Home > Services > Returns > Tax liabilities and ITC comparison

Thanking you,
Team GSTN