

Waiver of interest and late fee for normal taxpayers (filing return on monthly or quarterly basis) and composition taxpayers (Part1)

05/06/2021

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](#) & [19/2021](#), both dtd. 1st June, 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 45 days	From 61 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%	19 th June, 2021

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 30 days	From 46 th day onwards	
1	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%	4 th July, 2021

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	May, 2021	> Rs. 5 Cr.	20 th June	9%	18%	18%	5 th July, 2021
		Up to Rs. 5 Cr	20 th June	Nil	9%	18%	20 th July, 2021

This is for information and necessary action please.

Thanking You,
Team GSTN