

NOTIFICATION

New Delhi, the 1st June, 2021

No. 22/2021 – Central Tax

G.S.R. 366(E).— In exercise of the powers conferred by section 128 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), the Government, on the recommendations of the Council, hereby waives the amount of late fee payable under section 47 of the said Act by any registered person, required to deduct tax at source under the provisions of section 51 of the said Act, for failure to furnish the return in **FORM GSTR-7** for the month of June, 2021 onwards, by the due date, which is in excess of an amount of twenty-five rupees for every day during which such failure continues:

Provided that the total amount of late fee payable under section 47 of the said Act by such registered person for failure to furnish the return in **FORM GSTR-7** for the month of June, 2021 onwards, by the due date, shall stand waived which is in excess of an amount of one thousand rupees.

[F. No. CBIC-20001/5/2021]

RAJEEV RANJAN, Under Secy.

अधिसूचना

नई दिल्ली, 1 जून, 2021

सं. 23/2021 - केंद्रीय कर

सा.का.नि. 367(अ).—सरकार, केंद्रीय माल और सेवा कर नियम, 2017 के नियम 48 के उपनियम(4) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, परिषद की सिफारिशों पर, भारत सरकार वित्त मंत्रालय (राजस्व विभाग) अधिसूचना सं. 13/2020- केन्द्रीय कर, तारीख 21 मार्च 2020, जो भारत के राजपत्र, असाधारण, भाग 2, खंड 3, उपखंड (i) में सा.का.नि. सं.196(अ), तारीख 21 मार्च 2020, को प्रकाशित की गई थी, में निम्नलिखित और संशोधन करती है:-

उक्त अधिसूचना के प्रथम अनुच्छेद में "ऐसे रजिस्ट्रीकृत व्यक्ति, उनसे भिन्न" शब्दों के पश्चात "एक सरकारी विभाग, एक स्थानीय निकाय," शब्दों को अंतः स्थापित किया जाएगा।

[फा. सं. सीबीआईसी-20001/5/2021]

राजीव रंजन, अवर सचिव

नोट : मूल अधिसूचना सं. 13/2020-केंद्रीय कर, तारीख 21 मार्च 2020, भारत के राजपत्र, असाधारण, भाग 2, खंड 3, उपखंड (i) में, सा.का.नि. संख्या 196(अ), तारीख 21 मार्च, 2020 द्वारा प्रकाशित की गयी और अधिसूचना संख्या 05/2021-केंद्रीय कर, तारीख 8 मार्च, 2021, जो भारत के राजपत्र, असाधारण, भाग II, खंड 3, उपखंड (i) में, सा.का.नि. संख्या 160 (अ), तारीख 8 मार्च, 2021 द्वारा प्रकाशित की गई थी, के द्वारा अंतिम बार संशोधित की गई।

NOTIFICATION

New Delhi, the 1st June, 2021

No. 23/2021 – Central Tax

G.S.R. 367(E).—In exercise of the powers conferred by sub-rule (4) of rule 48 of the Central Goods and Services Tax Rules, 2017, the Government, on the recommendations of the Council, hereby makes the following further amendment in notification of the Government of India in the Ministry of Finance (Department of Revenue), No.13/2020 – Central Tax, dated the 21st March, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 196(E), dated the 21st March, 2020, namely: —

In the said notification, in the first paragraph, after the words “notifies registered person, other than”, the words “a government department, a local authority,” shall be inserted.

[F. No. CBIC-20001/5/2021]

RAJEEV RANJAN, Under Secy.