



## **CBIC waives late fee for delay in filing GSTR-4 by composition dealers**

CBIC waives the late fee payable for delay in furnishing FORM GSTR-4 (return to be filed by composition scheme taxpayers) for FY 2021- 22 from May 1, 2022 till June 30, 2022; Amends principal Notification No. 73/2017-Central Tax dated December 29, 2017 as last amended by notification no. 21/2021 – Central Tax dated June 1, 2021: CBIC

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

Government of India  
Ministry of Finance  
(Department of Revenue)  
Central Board of Indirect Taxes and Customs

Notification No. 07/2022 – Central Tax

New Delhi, the 26<sup>th</sup> May, 2022

G.S.R.....(E).— In exercise of the powers conferred by section 128 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No. 73/2017–Central Tax, dated the 29<sup>th</sup> December, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 1600(E), dated the 29<sup>th</sup> December, 2017, namely :–

In the said notification, after the fifth proviso, the following proviso shall be inserted, namely: –

“Provided also that the late fee payable for delay in furnishing of **FORM GSTR-4** for the Financial Year 2021-22 under section 47 of the said Act shall stand waived for the period from the 1<sup>st</sup> day of May, 2022 till the 30<sup>th</sup> day of June, 2022.”.

[F. No. CBIC-20006/8/2022-GST]