

GOVERNMENT OF GUJARAT
NOTIFICATION
FINANCE DEPARTMENT
Sachivalaya, Gandhinagar
Dated the 17th May, 2021.

Notification No. 09/2021-State Tax

**Gujarat
Goods
and
Services
Tax Act,
2017**

No.(GHN-22) GST-2021/S.128 (28)TH:- In exercise of the powers conferred by section 128 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017), the Government of Gujarat, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendments in the notification of the Government of Gujarat, Finance Department No. (GHN-134)GST-2018/S.128(13)-TH dated the 31st December, 2018 being Notification No. 76/2018-State Tax, namely:-

In the said notification, after the seventh proviso, the following proviso shall be inserted, namely: -

"Provided also that the amount of late fee payable under section 47 shall stand waived for the period as specified in column (4) of the Table given below, for the tax period as specified in the corresponding entry in column (3) of the said Table, for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table, who fail to furnish the returns in **FORM GSTR-3B** by the due date, namely:-

Table

S. No. (1)	Class of registered persons (2)	Tax period (3)	Period for which late fee waived (4)
1.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	March, 2021 and April, 2021	Fifteen days from the due date of furnishing return
2.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under sub-section (1) of section 39	March, 2021 and April, 2021	Thirty days from the due date of furnishing return
3.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under proviso to sub-section (1) of section 39	January-March, 2021	Thirty days from the due date of furnishing return."

2. This notification shall be deemed to have come into force with effect from the 20th day of April, 2021.


By order and in the name of Governor of Gujarat,

Dilip Thaker
Deputy Secretary to Government

No.GST-2017-1613-GST Cell
Government of Gujarat
Finance Department,
Sachivalaya, Gandhinagar
Dated 17.05.2021

Copy through email to:-

- Additional Chief Secretary to Hon. Chief Minister, Sachivalaya, Gandhinagar
- Personal Secretary to Hon. Deputy Chief Minister, Sachivalaya, Gandhinagar
- Additional Chief Secretary, Finance Department, Sachivalaya, Gandhinagar
- Chief Commissioner of State Tax, Gujarat State, Ahmedabad
- Secretary (Economic Affairs), Finance Department, Sachivalaya, Gandhinagar
- Secretary, Legislative & Parliamentary Affairs Dept., Sachivalaya, Gandhinagar
(With request to publish Gujarati translation of this notification in Government gazette and send 25 copies to Finance Department and 25 copies to Chief Commissioner of State Tax, Gujarat State, Ahmedabad.)
- Manager Government Central Press, Gandhinagar
(With request to publish this notification in Government gazette Extraordinary issue and send 25 copies to Finance Department, 25 copies to Chief Commissioner of State Tax, Gujarat State, Ahmedabad and 10 copies to Legislative & Parliamentary Affairs Department., Sachivalaya, Gandhinagar.)
- Branch Select File


(Vijay Sangadiya)
Section Officer,
Finance Department