



ఆంధ్రప్రదేశ్ రాజ పత్రము  
**THE ANDHRA PRADESH GAZETTE**  
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**PART I EXTRAORDINARY**

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AMARAVATI, TUESDAY, AUGUST 3, 2021

G.317

**NOTIFICATIONS BY GOVERNMENT**

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**REVENUE DEPARTMENT**  
**(COMMERCIAL TAXEX-II)**

THE ANDHRA PRADESH GOODS AND SERVICES TAX ACT, 2017 - RATIONALIZATION OF LATE FEE FOR DELAY IN FILING OF RETURN IN FORM GSTR-3B AND TO PROVIDE CONDITIONAL WAIVER OF LATE FEE FOR DELAY IN FILING FORM GSTR- 3B FROM JULY, 2017 TO APRIL, 2021 AND TO PROVIDE WAIVER OF LATE FEES FOR LATE FILING OF RETURN IN FORM GSTR-3B FOR SPECIFIED TAXPAYERS AND SPECIFIED TAX PERIODS.

**[G.O.Ms.No.203, Revenue (Commercial Taxes-II), 2<sup>nd</sup> August, 2021.]**

**NOTIFICATION**

In exercise of the powers conferred by section 128 of the Andhra Pradesh Goods and Services Tax Act,2017(Act No.16of 2017)(here after in this Notification referred to as the said Act), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendments to the Notification issued in the G.O.Ms.No.82, Revenue Commercial Taxes-II)Department,dated31-01-2019,namely:

**AMENDMENT**

In the said Notification,-

1. in the eighth proviso, with effect from the 20<sup>th</sup> day of May, 2021, for the Table, the following Table shall be substituted, namely:—

"Table

| S.No.(1) | Class of registered persons (2)  | Tax period (3)                         | Period for which late fee waived (4)                   |
|----------|--|--|--|
| 1.       | Tax payers having an aggregate turnover of more than rupees 5 crores in the preceding financial year   | March, 2021, April, 2021 and May, 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                            | Sixty days from the due date of furnishing return      |
|          |  | April, 2021                            | Forty-five days from the due date of furnishing return |
|          |  | May, 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                    | Sixty days from the due date of furnishing return.”;   |

2. after the eighth proviso, the following provisos shall be inserted, namely:—

“Provided also that for the registered persons who failed to furnish the return in **FORM GSTR-3B** for the months/quarter of July, 2017 to April, 2021, by the due date but furnish the said return between the period from the 1<sup>st</sup> day of June, 2021 to the 31<sup>st</sup> day of August, 2021, the total amount of late fee under section 47 of the said Act, shall stand waived which is in excess of five hundred rupees:

Provided also that where the total amount of State tax payable in the said return is nil, the total amount of late fee under section 47 of the said Act shall stand waived which is in excess of two hundred and fifty rupees for the registered persons who failed to furnish the return in **FORM GSTR-3B** for the months / quarter of July, 2017 to April, 2021, by the due date but furnish the said return between the period from the 1<sup>st</sup> day of June, 2021 to the 31<sup>st</sup> day of August, 2021:

Provided also that the total amount of late fee payable under section 47 of the said Act for the tax period June, 2021 on wards or quarter ending June, 2021 onwards, as the case may be, shall stand waived which is in excess of an amount as specified in column (3) of the Table given below, 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 **FORMGSTR-3B** by the due date, namely:—

Table

| S. No.(1) | Class of registered persons (2)  | Amount (3)                             |
|-----------|--|--|
| 1.        | Registered persons whose total amount of State tax payable in the said return is nil   | Two hundred and fifty rupees           |
| 2.        | Registered persons having an aggregate turnover of up to rupees 1.5 crores in the preceding financial year, other than those covered under S.No.1                      | One thousand rupees                    |
| 3.        | Taxpayers having an aggregate turnover of more than rupees 1.5 crores and up to rupees 5 crores in the preceding financial year, other than those covered under S.No.1 | Two thousand and five hundred rupees”. |

**Dr. RAJAT BHARGAVA,**  
*Special Chief Secretary to Government.*