

**Ref: Notification No. 33/2021-
Central Tax dated 29.08.2021**



Extension of GSTR 3B Late Fee Amnesty Scheme

The government had vide notification No. 19/2021 (CT) provided relief to the taxpayers by reducing / waving late fees for non-furnishing FORM GSTR-3B for the tax periods from July 2017 to April 2021, if the returns for these tax periods are furnished between 01/06/2021 to 31/08/2021.

Now the last date to avail the benefit of late fees waiver/reduction has been extended to 30th November 2021.



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[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. 33/2021 – Central Tax

New Delhi, the 29th August, 2021

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 Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 76/2018– Central Tax, dated the 31st December, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 1253(E), dated the 31st December, 2018, namely:–

In the said notification, in the ninth and tenth provisos, for the figures, letters and words “31st day of August, 2021”, where ever they occur, the figures, letters and words “30th day of November, 2021” shall be substituted.

[F. No. CBIC-20006/24/2021-GST]

(Rajeev Ranjan)

Under Secretary to the Government of India

Note: The principal notification No. 76/2018-Central Tax, dated 31st December, 2018 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 1253(E), dated the 31st December, 2018 and was last amended *vide* notification number 19/2021 – Central Tax, dated the 1st June, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 363(E), dated the 1st June, 2021.