

[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. 52/2020 – Central Tax**

**New Delhi, the 24<sup>th</sup> June, 2020**

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) (hereafter in this notification referred to as the said Act), read with section 148 of the said Act, 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 31<sup>st</sup> 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 31<sup>st</sup> December, 2018, namely :–

In the said notification,-

(i) in the third proviso, for the Table, the following Table shall be substituted, namely : –

**“Table**

| <b>S. No.<br/>(1)</b> | <b>Class of registered persons<br/>(2)</b>   | <b>Tax period<br/>(3)</b>                   | <b>Condition<br/>(4)</b>  |
|-----------------------|--|---|---|
| 1.                    | Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year  | February, 2020, March, 2020 and April, 2020 | If return in <b>FORM GSTR-3B</b> is furnished on or before the 24 <sup>th</sup> day of June, 2020 |
| 2.                    | Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year, whose principal place of business is in the | February, 2020                              | If return in <b>FORM GSTR-3B</b> is furnished on or before the 30 <sup>th</sup> day of June, 2020 |

|    |  |                |  |
|----|--|----------------|--|
|    | States of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana or Andhra Pradesh or the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands and Lakshadweep  | March, 2020    | If return in <b>FORM GSTR-3B</b> is furnished on or before the 3 <sup>rd</sup> day of July, 2020       |
|    |  | April, 2020    | If return in <b>FORM GSTR-3B</b> is furnished on or before the 6 <sup>th</sup> day of July, 2020       |
|    |  | May, 2020      | If return in <b>FORM GSTR-3B</b> is furnished on or before the 12 <sup>th</sup> day of September, 2020 |
|    |  | June, 2020     | If return in <b>FORM GSTR-3B</b> is furnished on or before the 23 <sup>rd</sup> day of September, 2020 |
|    |  | July, 2020     | If return in <b>FORM GSTR-3B</b> is furnished on or before the 27 <sup>th</sup> day of September, 2020 |
| 3. | Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year, whose principal place of business is in the States of Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West | February, 2020 | If return in <b>FORM GSTR-3B</b> is furnished on or before the 30 <sup>th</sup> day of June, 2020      |
|    |  | March, 2020    | If return in <b>FORM GSTR-3B</b> is furnished on or before the 5 <sup>th</sup> day of July, 2020       |
|    |  | April, 2020    | If return in <b>FORM GSTR-3B</b> is furnished on   |

|   |            |  |
|---|------------|--|
| Bengal, Jharkhand or Odisha or the Union territories of Jammu and Kashmir, Ladakh, Chandigarh and Delhi |            | or before the 9 <sup>th</sup> day of July, 2020  |
|   | May, 2020  | If return in <b>FORM GSTR-3B</b> is furnished on or before the 15 <sup>th</sup> day of September, 2020 |
|   | June, 2020 | If return in <b>FORM GSTR-3B</b> is furnished on or before the 25 <sup>th</sup> day of September, 2020 |
|   | July, 2020 | If return in <b>FORM GSTR-3B</b> is furnished on or before the 29 <sup>th</sup> day of September, 2020 |

(ii) after the third proviso, the following provisos shall be inserted, namely: –

“Provided also that the total amount of late fee payable for a tax period, under section 47 of the said Act shall stand waived which is in excess of an amount of two hundred and fifty rupees for the registered person who failed to furnish the return in **FORM GSTR-3B** for the months of July, 2017 to January, 2020, by the due date but furnishes the said return between the period from 01<sup>st</sup> day of July, 2020 to 30<sup>th</sup> day of September, 2020:

Provided also that where the total amount of central tax payable in the said return is nil, the total amount of late fee payable for a tax period, under section 47 of the said Act shall stand waived for the registered person who failed to furnish the return in **FORM GSTR-3B** for the months of July, 2017 to January, 2020, by the due date but furnishes the said return between the period from 01<sup>st</sup> day of July, 2020 to 30<sup>th</sup> day of September, 2020.”.

[F. No. CBEC-20/06/09/2019-GST]

(Pramod Kumar)  
Director, Government of India

Note: The principal notification No. 76/2018-Central Tax, dated 31<sup>st</sup> December, 2018 was published in the Gazette of India, Extraordinary, *vide* number G.S.R. 1253(E), dated the 31<sup>st</sup> December, 2018 and was last amended *vide* notification number 32/2020 – Central Tax, dated the 3<sup>rd</sup> April, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R.232 (E), dated the 3<sup>rd</sup> April, 2020..

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

**Notification No. 51/2020 – Central Tax**

**New Delhi, the 24<sup>th</sup> June, 2020**

G.S.R.....(E).—In exercise of the powers conferred by sub-section (1) of section 50 of the Central Goods and Services Tax Act, 2017 (12 of 2017) read with section 148 of the said Act, the Central 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.13/2017 – Central Tax, dated the 28<sup>th</sup> June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 661(E), dated the 28<sup>th</sup> June, 2017, namely:—

In the said notification, in the first paragraph, for the first proviso, the following proviso shall be substituted, namely : –

“Provided that the rate of interest per annum shall be as specified in column (3) of the Table given below for the period mentioned therein, for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table, who are required to furnish the returns in **FORM GSTR-3B**, but fail to furnish the said return along with payment of tax for the months mentioned in the corresponding entry in column (4) of the said Table by the due date, namely:--

**Table**

| <b>S.<br/>No.<br/>(1)</b> | <b>Class of registered persons<br/>(2)</b>  | <b>Rate of interest<br/>(3)</b>                         | <b>Tax period<br/>(4)</b>               |
|---------------------------|---|---|---|
| 1.                        | Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year | Nil for first 15 days from the due date, and 9 per cent | February, 2020, March 2020, April, 2020 |

|  |  |   |                |
|--|--|---|----------------|
|  |  | thereafter till 24 <sup>th</sup> day of June, 2020  |                |
| 2.   | Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year, whose principal place of business is in the States of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana or Andhra Pradesh or the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands and Lakshadweep | Nil till the 30 <sup>th</sup> day of June, 2020, and 9 per cent thereafter till the 30 <sup>th</sup> day of September, 2020 | February, 2020 |
| Nil till the 3 <sup>rd</sup> day of July, 2020, and 9 per cent thereafter till the 30 <sup>th</sup> day of September, 2020       |  | March, 2020   |                |
| Nil till the 6 <sup>th</sup> day of July, 2020, and 9 per cent thereafter till the 30 <sup>th</sup> day of September, 2020       |  | April, 2020   |                |
| Nil till the 12 <sup>th</sup> day of September, 2020, and 9 per cent thereafter till the 30 <sup>th</sup> day of September, 2020 |  | May, 2020   |                |
| Nil till the 23 <sup>rd</sup> day of September, 2020, and 9 per cent thereafter till the 30 <sup>th</sup> day of September, 2020 |  | June, 2020  |                |
| Nil till the 27 <sup>th</sup> day of September, 2020,  |  | July, 2020  |                |

|  |  |   |                |
|--|--|---|----------------|
|  |  | and 9 per cent thereafter till the 30 <sup>th</sup> day of September, 2020  |                |
| 3.   | Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year, whose principal place of business is in the States of Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha or the Union territories of Jammu and Kashmir, Ladakh, Chandigarh and Delhi | Nil till the 30 <sup>th</sup> day of June, 2020, and 9 per cent thereafter till the 30 <sup>th</sup> day of September, 2020 | February, 2020 |
| Nil till the 5 <sup>th</sup> day of July, 2020, and 9 per cent thereafter till the 30 <sup>th</sup> day of September, 2020       |  | March, 2020   |                |
| Nil till the 9 <sup>th</sup> day of July, 2020, and 9 per cent thereafter till the 30 <sup>th</sup> day of September, 2020       |  | April, 2020   |                |
| Nil till the 15 <sup>th</sup> day of September, 2020, and 9 per cent thereafter till the 30 <sup>th</sup> day of September, 2020 |  | May, 2020   |                |
| Nil till the 25 <sup>th</sup> day of September, 2020, and 9 per cent thereafter till the 30 <sup>th</sup> day of September, 2020 |  | June, 2020  |                |

|  |  |  |               |
|--|--|--|---------------|
|  |  | Nil till the 29 <sup>th</sup> day of September, 2020, and 9 per cent thereafter till the 30 <sup>th</sup> day of September, 2020 | July, 2020.”. |
|--|--|--|---------------|

[F. No. CBEC-20/06/09/2019-GST]

(Pramod Kumar)  
Director, Government of India

Note: The principal notification number 13/2017 – Central Tax, dated the 28<sup>th</sup> June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.661(E), dated the 28<sup>th</sup> June, 2017 and was last amended *vide* notification number 31/2020 – Central Tax, dated the 3<sup>rd</sup> April, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.231(E), dated the 3<sup>rd</sup> April, 2020.