

[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. 32/2020 – Central Tax**

**New Delhi, the 3<sup>rd</sup> April, 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 amendment 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, after the second 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 tax period 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 **FORM GSTR-3B** by the due date, but furnishes the said return according to the condition mentioned in the corresponding entry in column (4) of the said Table, namely:--.

**Table**

<b>S. No.</b> <b>(1)</b>	<b>Class of registered persons</b> <b>(2)</b>	<b>Tax period</b> <b>(3)</b>	<b>Condition</b> <b>(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	February, 2020	If return in <b>FORM GSTR-</b>

	turnover of more than rupees 1.5 crores and up to rupees five crores in the preceding financial year	and March, 2020	<b>3B</b> is furnished on or before the 29 <sup>th</sup> day of June, 2020
		April, 2020	If return in <b>FORM GSTR-3B</b> is furnished on or before the 30 <sup>th</sup> day of June, 2020
3.	Taxpayers having an aggregate turnover of up to rupees 1.5 crores in the preceding financial year	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 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.”.

2. This notification shall be deemed to have come into force with effect from the 20<sup>th</sup> day of March, 2020.

[F. No. CBEC-20/06/04/2020-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.