

A) COVID-19 related relief measures/ relaxation for taxpayers:

1. For turn over upto 5 Crores

Small TaxPayers			
RATE OF INTEREST	APRIL-21	MAY-21	JUNE-21
NIL	Upto 15 days	Upto 15 days	Upto 15 days
9%	16 th TO 60 th	16 th TO 45 th	16 th TO 30 th
18%	After 60 th Day	After 45 th Day	After 30 th Day
Late fee -Nil	Upto 45 Day	Upto 30 Day	Not specified

2. For turn over above 5 Crores

Small TaxPayers			
RATE OF INTEREST	APRIL-21	MAY-21	JUNE-21
9%	Upto 15 days	Upto 15 days	Upto 15 days
18%	After 15 th days	After 15 th days	After 15 th days
Late fee -Nil	Upto 15 Days	Upto 15 Days	Not specified

3. Time limit for furnishing of details of outward supplies for the month of May, 2021 in Form GSTR-1 by the registered person is extended by 15 days till 26th June 2021.

4. Details of outward supplies for the month of May, 2021 by the registered person using IFF can be furnished from till 28th June 2021.

B) Amnesty Scheme

1. For part returns providing conditional relief to taxpayers in late fee for pending returns in Form GSTR-3B for tax periods from July, 2017 to April, 2021:

Type of taxpayers	Late fee capped to max. (per return) (In Rs. For each of CGST and SGST)
Having Nil tax liability in a tax period	Rs.500/- (Rs.250/- each for CGST & SGST)
Others	Rs.1,000/- (Rs.500/- each for CGST & SGST)

Condition: Reduced late fee to be made applicable if GSTR-3B returns for these tax periods are furnished between 01-06-2021 to 31-08-2021.

2. Prescribed upper cap of late fee imposed For Future Returns (Effective for the tax period June 2021 or quarter June 2021 onwards):- For each CGST & SGST

Type of taxpayers	Late fee capped to max. (per return) (In Rs. For each of CGST and SGST)
Having Nil tax liability or Nil outward supplies	Rs.500/- (Rs.250/- each for CGST & SGST)
Having Annual Aggregate Turnover upto 1.5 crore in preceding year	Rs.2,000/- (Rs.1,000/- each for CGST & SGST)
Having Annual Aggregate Turnover between 1.5 crore to Rs.5 crores in preceding year	Rs.5,000/- (Rs.2,500/- each for CGST & SGST)
Having Annual Aggregate Turnover Rs.5 crore in preceding year	Rs.10,000/- (Rs.5,000/- each for CGST & SGST)
Composition taxpayers	Rs.500/- (Rs.250/- each for CGST & SGST)
TDS Returns in Form GSTR-7	Rs.50 /- per day (Rs.25/- each for CGST & SGST) capped to max. of Rs 2,000/- (Rs.1,000/- each for CGST & SGST)