

[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. 53/2020 – 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), the Government, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 4/2018– Central Tax, dated the 23<sup>rd</sup> January, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub- section (i) *vide* number G.S.R. 53(E), dated the 23<sup>rd</sup> January, 2018, namely:–

In the said notification, for the third proviso, the following proviso shall be substituted, namely: –

“Provided also that the amount of late fee payable under section 47 of the said Act shall stand waived for the registered persons who fail to furnish the details of outward supplies for the months or quarter mentioned in column (2) of the Table below in **FORM GSTR-1** by the due date, but furnishes the said details on or before the dates mentioned in column (3) of the said Table:-

**Table**

<b>Sl. No.</b>	<b>Month/ Quarter</b>	<b>Dates</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
1.	March, 2020	10 <sup>th</sup> day of July, 2020
2.	April, 2020	24 <sup>th</sup> day of July, 2020
3.	May, 2020	28 <sup>th</sup> day of July, 2020

4.	June, 2020	05 <sup>th</sup> day of August, 2020
5.	January to March, 2020	17 <sup>th</sup> day of July, 2020
6.	April to June, 2020	03 <sup>rd</sup> day of August, 2020.”.

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

(Pramod Kumar)  
Director, Government of India

Note: The principal notification No. 4/2018– Central Tax, dated the 23<sup>rd</sup> January, 2018, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub- section (i) *vide* number G.S.R. 53(E), dated the 23<sup>rd</sup> January, 2018 and was last amended by notification No. 33/2020-Central Tax, dated the 3<sup>rd</sup> April, 2020, published in the Gazette of India, Extraordinary, *vide* number G.S.R. 233(E) dated the 3<sup>rd</sup> April, 2020.