



**Notification No 7/2018 – Central Tax, dated 23<sup>rd</sup> Jan'18**

**Reduction in the quantum of late fee payable w.r.t. the return in FORM GSTR-6**

Sec 47 specifies the late filing fees of Rs. Rs.100 per day from the due date of filing up to the date of actual filing and maximum late fee that shall be levied is Rs. 5,000 per return, for the persons who are required to furnish returns u/s.37, 38 or 39 (i.e.GSTR-1/2/3/3B/4/5/6..etc) but fails to furnish within due date..

The present notification restricts such late fee w.r.t. GSTR-6 (to be furnished by an input service distributor (ISD)), to Rs. 25/- per day (another Rs. 25/- w.r.t. SGST, thereby total late fee of Rs. 50/- per day).

Initially the late fee with respect to GSTR 3B was reduced. This similar reduction in late fee for GSTR-6 is a welcome relief to the ISDs.