

**GOVERNMENT OF RAJASTHAN**  
**FINANCE DEPARTMENT**  
**(TAX DIVISION)**

**NOTIFICATION**

**Jaipur, dated: May 04, 2021**

In exercise of the powers conferred by section 128 of the Rajasthan Goods and Services Tax Act, 2017 (Act No. 9 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in this department's notification No. F.12(46)FD/Tax/2017-Pt.-V-147, dated the 31<sup>st</sup> December, 2018, as amended from time to time, namely:—

In the said notification, after the seventh 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 period as specified in column (4) of the Table given below, for the tax period as specified in the corresponding entry in column (3) of the said Table, 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, namely:—

**Table**

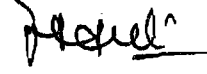
S. No. (1)	Class of registered persons (2)	Tax period (3)	Period for which late fee waived (4)
1.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	March, 2021 and April, 2021	Fifteen days from the due date of furnishing return
2.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under sub-section (1) of section 39	March, 2021 and April, 2021	Thirty days from the due date of furnishing return
3.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under proviso to sub-section (1) of section 39	January-March, 2021	Thirty days from the due date of furnishing return.”.

*Handwritten signature*

2. This notification shall be deemed to have come into force with effect from 20<sup>th</sup> day of April, 2021.

[F.12(1)FD/Tax/2021-03]

By Order of the Governor,

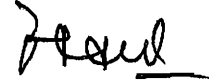


(Omkar Mal Rajotiya)

Joint Secretary to the Government

Copy forwarded to the following for information and necessary action:-

1. Superintendent, Government Central Press, Jaipur for publication of this notification in part 4(c) of today's extra ordinary Gazette. It is requested that 10 copies of this notification may be sent to this Department and 10 copies along with bill may be sent to the Commissioner, Commercial Taxes Department, Rajasthan, Jaipur.
2. Principal Secretary to Hon'ble Chief Minister (Finance Minister).
3. Secretary to the Government of India-cum-ex-officio Secretary to the GST Council, GST Council Secretariat, New Delhi. [**Ref. 09/2021 - Central Tax**]
4. Chief Commissioner, Commercial Taxes Department, Rajasthan, Jaipur.
5. Accountant General, Rajasthan, Jaipur.
6. PS to Principal Secretary, Finance.
7. PS to Secretary, Finance (Revenue).
8. Director, Public Relations, Jaipur.
9. Technical Director, Finance (Computer Cell) Department for uploading this notification on website.
10. Guard File.



Joint Secretary to the Government.