

## Relief in late fees to Taxpayers filing Form GSTR-4 or 10 and change in navigation of Comparison of liability declared and ITC claimed report

23/09/2020

### I. Relief to Composition Taxpayers in late fees for delayed filing of Form GSTR-4 (Quarterly Return):

- a. Vide **Notification No 67/2020** dated 21.09.2020, the taxpayers who were under Composition Scheme, during any period till 31st March, 2019, have been provided relaxation in payment of late fees, on filing Form GSTR-4 (Quarterly Return).
- b. This relaxation is available, if Form GSTR-4 (Quarterly Return) is filed by them, between 22nd Sept., 2020 and 31st Oct., 2020, for any tax period of financial year 2017-18 or 2018-19.
- c. The details are as given below:

Form	For any Tax period of the FY	Late fees, if Tax liability is NIL	Late fees, in case of any Tax Liability
GSTR-4 (Quarterly Return)	2017-18 & 2018-19	No late Fee	Rs 500 per return (Rs 250 for CGST & Rs 250 for SGST)

### II. Relief in late fees for delayed filing of Final Return in Form GSTR-10

- a. Vide **Notification No 68/2020** dated 21.09.2020, the taxpayers who had failed to file final return, in Form GSTR-10, by due date, have been provided relaxation in payment of late fees, on filing of Form GSTR 10 (Final Return).
- b. Such taxpayers can now file Form GSTR 10 (Final Return) between 22nd Sept., 2020 and 31st Dec., 2020, by paying a maximum late fee of Rs 500 (Rs 250 for CGST & Rs 250 for SGST).

### III. Shifting of navigation of "Comparison of liability declared and ITC claimed" from the Returns Dashboard to Services dropdown

- a. The functionality "Comparison of liability declared and ITC claimed" has been removed from Return Dashboard. It has now been made available on the main page, under the 'Services' tab, 'Return' sub-tab as "Tax liabilities and ITC comparison", to make it more user friendly and for ease of access by the taxpayers.
- b. The aforementioned functionality can now be accessed as per the following navigation (Post-login):

**Home > Services > Returns > Tax liabilities and ITC comparison**

Thanking you,  
Team GSTN