[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i)]

Government of India Ministry of Finance (Department of Revenue) Central Board of Indirect Taxes and Customs

Notification No. 02/2021 – Integrated Tax

New Delhi, the 1st June, 2021

G.S.R.....(E).- In exercise of the powers conferred by section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), read with sub-section (1) of section 50 and section 148 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 notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 6/2017 – Integrated Tax, dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 698(E), dated the 28th June, 2017, namely: —

In the said notification, in the first paragraph, in the first proviso,-

- (i) for the words, letters and figure "required to furnish the returns in FORM GSTR-3B, but fail to furnish the said return along with payment of tax", the words "liable to pay tax but fail to do so" shall be substituted;
- (ii) in the Table, in column 4, in the heading, for the words "Tax period", the words "Month/Quarter" shall be substituted;
- (iii) in the Table, for serial number 4, 5, 6 and 7, the following shall be substituted, namely: —

(1)	(2)	(3)	(4)
"4.	Taxpayers having an aggregate	9 per cent for the	March, 2021,
	turnover of more than rupees 5	first 15 days from	April, 2021
	crores in the preceding financial	the due date and 18	and May,
	year	per cent thereafter	2021
5.	Taxpayers having an aggregate	Nil for the first 15	March, 2021
	turnover of up to rupees 5 crores	days from the due	

	in the proceeding financial man	data 0 man agent for	
	in the preceding financial year	_	
	who are liable to furnish the	the next 45 days, and	
	return as specified under sub-	18 per cent thereafter	
	section (1) of section 39	Nil for the first 15	April, 2021
		days from the due	
		date, 9 per cent for	
		the next 30 days, and	
		18 per cent thereafter	
		Nil for the first 15	May, 2021
		days from the due	
		date, 9 per cent for	
		the next 15 days, and	
		18 per cent thereafter	
6.	Taxpayers having an aggregate	Nil for the first 15	March, 2021
	turnover of up to rupees 5 crores	days from the due	
	in the preceding financial year	date, 9 per cent for	
	who are liable to furnish the	the next 45 days, and	
	return as specified under proviso	18 per cent thereafter	
	to sub-section (1) of section 39	Nil for the first 15	April, 2021
		days from the due	-
		date, 9 per cent for	
		the next 30 days, and	
		18 per cent thereafter	
		Nil for the first 15	May, 2021
		days from the due	•
		date, 9 per cent for	
		the next 15 days, and	
		18 per cent thereafter	
7.	Taxpayers who are liable to	Nil for the first 15	Quarter
	furnish the return as specified	days from the due	ending
	under sub-section (2) of section	date, 9 per cent for	March,
	39	the next 45 days, and	2021".
		18 per cent thereafter	

2. This notification shall be deemed to have come into force with effect from the 18^{th} day of May, 2021.

[F. No. CBIC-20001/5/2021]

(Rajeev Ranjan)

Under Secretary to the Government of India

Note: The principal notification number 06/2017 – Integrated Tax, dated the 28^{th} June, 2017, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 698(E), dated the 28^{th} June, 2017 and was last amended vide notification number 01/2021 – Integrated Tax, dated the 1^{st} May, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 311(E), dated the 1^{st} May, 2021.