**EXPORT PROMOTION COUNCIL FOR EOUs AND SEZs**

**(Setup by Ministry of Commerce, Government of India)**

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**Anjali Malik** EPC/SEZ/AM18/F-4

**Dy. Director** June 25, 2020

**EPCES CIRCULAR NO.349 DATED 25.06.2020**

**Sub: Notifications issued by CBIC notifying various relaxation in GST**

CBIC has issued various notifications today to give effect to the recommendations of the 40th GST Council Meeting which are as follows:

* Notification No. 49/2020 –Central Tax:\* To bring into effect certain provisions of the Finance Act, 2020
* Notification No. 50/2020 – Central Tax:\* Notifying rates of GST for Composition Taxable Persons under Rule 7 of CGST Rules\
* Notification No. 51/2020 – Central Tax:\* Conditional waiver of interest in excess of 9% p.a for registered persons having aggregate turnover upto 5 crores for GSTR 3B for the months of February to July 2020 if filed by specified dates
* Notification No. 52/2020 – Central Tax:\* Conditional waiver of late fees for registered persons having aggregate turnover upto 5 crores for GSTR 3B for the months of February to July 2020 if filed by specified dates

Waiver of late fees which is in excess of an amount of two hundred and fifty rupees for the registered person who failed to furnish the return in FORM GSTR 3B for the months of July, 2017 to January, 2020, by the due date but furnishes the said return between the period from 01st day of July, 2020 to 30th day of September, 2020

Also, waiver of late fees for the registered person who failed to furnish the return in FORM GSTR-3B for the months of July, 2017 to January, 2020, by the due date but furnishes the said return between the period from 01st day of July, 2020 to 30th day of September, 2020.

* Notification No. 53/2020 – Central Tax:\* Conditional waiver of late fees for all registered persons for GSTR 1 for the months/quarters ending March to June 2020 if filed by specified dates
* Notification No. 54/2020 – Central Tax:\* Extension of due date for filing of GSTR 3B for the month of Aug 2020 to 1st/3rd Oct, 2020

This is for information of members.

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