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## **GST late fee for delay in filing form GSTR1**



**GST : Form GSTR-1 filing after the due date prescribed will attract Late Fees Under Section 47**

Reference : CGST Section 37 and 47 ; [Notification No. 4/2018–Central Tax dated 23.01.2018](#)

[Notification No. 43/2018 – Central Tax dated 10/09/2018](#) and [Notification No. 44/2018 – Central Tax dated 10/09/2018](#)

**Form GSTR-1 prescribed under CGST Section 37 read with Rule 59 (1):**

The [Central Goods and Service Tax Act 2017](#), sub rule 1 of Rule 59 disclosed that every registered person, other than a person referred to in Section 14 of the [Integrated Goods and Service Tax Act, 2017](#), required to furnish the details of outward supplies of goods and services or both under Section 37, shall furnish such details in Form GSTR-1 electronically through the common portal, either directly or through a Facilitation Centre notified by the Commissioner.

**Section 37 (1) of CGST Act:**

The GST Act fixed due date of filing Form GSTR-1 is on 10<sup>th</sup> of Succeeding month under sub section 1 of Section 37. Form GSTR-1 is prescribed to furnish the details of outward supplies of goods or services or both effected during a tax period. Every registered person,

other than an Input Service Distributor, a non-resident taxable person and a person paying tax under composition tax scheme (u/s 10 ) or tax deduction at source ( u/s 51) or collection of tax at source (u/s.52) shall furnish , the details of outward supplies of goods or services or both, electronically in Form GSTR-1.

Due date fixed under Section 37(1) is extended by Notification No. [43/2018 – Central Tax](#) and [Notification No. 44/2018 – Central Tax](#):

Notification CT 43 of 2018 dated 10.09.2018 relates to registered persons having aggregate turnover up to 1.5 crore. And [Notification No. 44/2018 – Central Tax](#) dated 10.09.2018 relates to registered persons whose aggregate turnover is more than 1.5 crore

[Notification No. 43/2018 – Central Tax dated 10/09/2018](#):

Registered persons having aggregate turnover up to Rupees 1.5 crore are allowed to file Form GSTR-1 by quarterly basis. By this Notification, such persons are permitted to file their Form GSTR-1 for the quarterly period ended up to 30<sup>th</sup> September 2018 , on or before 31<sup>st</sup> October 2018. The details as follows:

**Quarter for which details in Form GSTR-1 are furnished:**

**Sr No. Period**

- 1 July to September 2017
- 2 October to December 2017
- 3 January to March 2018
- 4 April to June 2018 and
- 5 July to September 2018.

For the above tax period commencing from July 2017 to September 2018 for furnishing outward supply details in Form GSTR1 the filing time extended till 31<sup>st</sup> October 2018.

For the tax period commence from October 2018 to December 2018 such persons shall file their Form GSTR-1 returns till 31<sup>st</sup> January 2019.

And For the tax period commence from January 2019 to March 2019 such persons shall file their Form GSTR-1 returns till 30th April 2019.

Due Date of filing Form GSTR 1 to Certain migration persons under this Act:

[Notification CT 43 dated 10.09.2018](#) further clarified that the details of outward supply of goods or service or both in Form GSTR-1 to be filed for the quarters from July 2017 to September 2018 by the tax payers who have obtained GSTIN in terms of [Notification no. 31 of 2018 dated 06.08.2018](#) shall be furnished electronically through the common portal on or before 31.12.2018.

[Notification No. 44/2018 – Central Tax dated 10/09/2018](#):

Registered persons having aggregate turnover more than Rupees 1.5 crore has compulsorily to file Form GSTR-1 by monthly basis. By this Notification, such persons are permitted to file their Form GSTR-1 for the period commence from July 2017 to the period ended September 2018, on or before 31<sup>st</sup> October 2018.

And for the tax period commence from October 2018 to end of March 2019 such persons shall file their monthly Form GSTR-1 returns till 11<sup>th</sup> day of succeeding month.

Due date for filing Form GSTR-1 quarterly basis to certain persons in Certain area time extended up to 15<sup>th</sup> November 2018.

**Notification Central Tax- 43 dated 10.09.2018** further announced that the details of outward supply of goods or both in Form GSTR-1 for the quarter from July 2018 to September 2018 by

- Registered persons in the State of Kerala;
- Registered persons whose principal place of business in Kodagu district in the State of Karnataka; and
- Registered persons whose principal place of business is in Mahe in the Union territory of Puducherry

Shall be furnished electronically through the common portal on or before the 15<sup>th</sup> day of November 2018.

#### **Late fee under CGST Section 47:**

CGST Section 47:

Form GSTR-1 is prescribed under Section 37 of the CGST Act read with sub rule 1 of Rule 59 of [Central Goods and Services Tax Rules, 2017](#). **Central Goods and Service Tax Act**, Section 47(1) described that any registered person who fails to furnish the details of outward or inward supplies required under Section 37 or 38 or 39 or Section 45 by due date shall pay a late fee of Rs.100 per day during which such failure continues subject to a maximum of Rs.5000-.

#### **Waive Late Fee for Delay in filing Form GSTR1 :**

**Notification No. CT 4 of 2018 dated 23.01.2018** granted to waive late fee for registered person, delay in filing the Form GSTR 1, after the due date prescribed as explained in the above .

#### **Waive late fee in Excess of an Amount of Rs.25 per day under CGST Act:**

**Notification CT 4 of 2018 dt 23.01.2018** waives the amount of late fee payable by any registered person for failure to furnish the details of outward supplies for any month or quarter in Form GSTR 1 by the due date under Section 47 of the Said Act which is excess

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of an amount of Rs.25- per day during which such failure continues.

**Waive late fee in Excess of an Amount of Rs.10 per day under CGST Act:**

**Notification CT 4 of 2018 dated 23.01.2018** further explained that where there are no outward supplies in any month or quarter the amount of late fee payable by such registered person for failure to furnish the said details by the due date under Section 47 of the said Act shall stand waived to the extent of an amount of Rs.10- per day during which such failure continues.

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