

क्रम संख्या	रजिस्ट्रीकृत व्यक्तियों का वर्ग	कर अवधि	अवधि, जिसके लिये विलंब फीस अधित्यक्त की गई है
(1)	(2)	(3)	(4)
3.	करदाता जिसका पूर्ववर्ती वित्तीय वर्ष में कुल आवर्त 5 करोड़ रुपये तक हो, जो धारा 39 की उपधारा (1) के परंतुक के अधीन विवरणी प्रस्तुत करने के लिये उत्तरदायी है	जनवरी — मार्च 2021	विवरणी प्रस्तुत करने की नियत तिथि से तीस दिन।

2. यह अधिसूचना 20 अप्रैल, 2021 से लागू हुई समझी जाएगी।

अनुराग रस्तोगी,  
अपर मुख्य सचिव, हरियाणा सरकार,  
आबकारी तथा कराधान विभाग।

**HARYANA GOVERNMENT**  
**EXCISE AND TAXATION DEPARTMENT**

**Notification**

The 21st May, 2021

**No. 15/GST-2.**— In exercise of the powers conferred by section 128 of the Haryana Goods and Services Tax Act, 2017 (19 of 2017), the Governor of Haryana, on the recommendations of the Council, hereby makes the following amendment in Haryana Government, Excise and Taxation Department, notification No. 12/GST-2, dated the 1st January, 2019, namely:-

**Amendment**

In Haryana Government, Excise and Taxation Department, notification No. 12/GST-2, dated the 1st January, 2019, after the seventh proviso,-

- for the sign “.” existing at the end, the sign “:” shall be substituted ;
- the following proviso shall be added, namely:-

“Provided further 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**

Serial Number (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.”.

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

ANURAG RASTOGI,  
Additional Chief Secretary to Government Haryana,  
Excise and Taxation Department.