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

**Notification No. 68/2020 – Central Tax**

**New Delhi, 21<sup>st</sup> September, 2020**

G.S.R.....(E):- In exercise of the powers conferred by section 128 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), the Government, on the recommendations of the Council, hereby waives the amount of late fee payable under section 47 of the said Act which is in excess of two hundred and fifty rupees, for the registered persons who fail to furnish the return in **FORM GSTR-10** by the due date but furnishes the said return between the period from 22<sup>th</sup> day of September, 2020 to 31<sup>st</sup> day of December, 2020.”.

[F. No. CBEC-20/06/08/2019-GST]

(Pramod Kumar)  
Director, Government of India