

Deepali Mehta

Notifications Waiver of late filing fees for delay in furnishing return in Form GSTR-4: Form GSTR-4 (Annual Return) is a yearly return to be filed once, for each financial year, by the taxpayers who have opted for composition scheme during the financial year, or were in Composition scheme, have to file such return by the 30th April of the following financial year. Annual return for FY 2021 – 2022, was to be filed on or before 30th April 2022. Tax payers under composition schemes are now eligible to file return without late filing fees if such returns are filed between the periods 1st day of May 2022 till 30th June, 2022. [N. No. 7/2022 – Central Tax, dated 26-05-2022] Waiver of Interest for declared E-Commerce operators Government, on the recommendations of the Council,