



None

Notification No. 07/2022 – Central Tax New Delhi, the 26th May, 2022 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), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No. 73/2017–Central Tax, dated the 29th December, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 1600(E), dated the 29th December, 2017, namely :– In the said notification, after the fifth proviso, the following proviso shall be inserted, namely: – “Provided also that the late fee payable for delay in furnishing of FORM GSTR-4 for the Financial Year 2021- 22 under section 47 of the said Act shall stand waived for the period from.....