

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

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

**Notification No. 3/2020 – Integrated Tax**

**New Delhi, the 8<sup>th</sup> April, 2020**

G.S.R.....(E).—In exercise of the powers conferred by section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), read with sub-section (1) of section 50 and section 148 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 amendment in notification of the Government of India in the Ministry of Finance (Department of Revenue), **No. 6/2017 – Integrated Tax, dated the 28<sup>th</sup> June, 2017**, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 698(E), dated the 28<sup>th</sup> June, 2017, namely:—

In the said notification, in the first paragraph, the following provisos shall be inserted, namely:

—

“Provided that, the rate of interest per annum shall be as specified in column (3) of the Table given below, for the class of registered persons, mentioned in the corresponding entry in column (2) of the said Table, who are required to furnish the returns in **FORM GSTR-3B**, but fail to furnish the said return along with payment of tax for the months mentioned in the corresponding entry in column (4) of the said Table by the due date, but furnish the said return according to the condition mentioned in the corresponding entry in column (5) of the said Table, namely:—

**Table**

| <b>S.<br/>No.<br/>(1)</b> | <b>Class of registered<br/>persons<br/>(2)</b> | <b>Rate of interest<br/>(3)</b>                | <b>Tax period<br/>(4)</b> | <b>Condition<br/>(5)</b>                            |
|---------------------------|--|--|---------------------------|---|
| 1.                        | Taxpayers having an aggregate turnover of more | Nil for first 15 days from the due date, and 9 | February, 2020, March     | If return in <b>FORM GSTR-3B</b> is furnished on or |

|    |  |                     |                             |   |
|----|--|---------------------|-----------------------------|---|
|    | than rupees 5 crores in the preceding financial year   | per cent thereafter | 2020, April, 2020           | before the 24 <sup>th</sup> day of June, 2020   |
| 2  | Taxpayers having an aggregate turnover of more than rupees 1.5 crores and up to rupees five crores in the preceding financial year | Nil                 | February, 2020, March, 2020 | If return in FORM <b>GSTR-3B</b> is furnished on or before the 29 <sup>th</sup> day of June, 2020   |
|    |  |                     | April, 2020                 | If return in FORM <b>GSTR-3B</b> is furnished on or before the 30 <sup>th</sup> day of June, 2020   |
| 3. | Taxpayers having an aggregate turnover of up to rupees 1.5 crores in the preceding financial year                                  | Nil                 | February, 2020              | If return in FORM <b>GSTR-3B</b> is furnished on or before the 30 <sup>th</sup> day of June, 2020   |
|    |  |                     | March, 2020                 | If return in FORM <b>GSTR-3B</b> is furnished on or before the 3 <sup>rd</sup> day of July, 2020    |
|    |  |                     | April, 2020                 | If return in FORM <b>GSTR-3B</b> is furnished on or before the 6 <sup>th</sup> day of July, 2020.”. |

2. This notification shall be deemed to have come into force with effect from the 20<sup>th</sup> day of March, 2020.

[F. No. CBEC-20/06/04/2020-GST]

(Pramod Kumar)  
Director, Government of India

Note: The principal notification number 6/2017 – Integrated Tax, dated the 28<sup>th</sup> June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.698(E), dated the 28<sup>th</sup> June, 2017.