

GOODS & SERVICES TAX / IDT UPDATE-151

Waiver of interest for specified electronic commerce operators for specified months

1. Interest leviable on late furnishing of Form GSTR-8 (monthly statement for tax collection at source filed by electronic commerce operators who collect tax at source) for the month of December 2020 has been waived in case of specified registered persons (60 GSTINs notified) who could not file their return by the due date due to technical glitch but had deposited the collected TCS of said month in the electronic cash ledger. The interest has been waived for the period starting from the date of depositing TCS in electronic cash ledger till the date of furnishing of Form GSTR-8.
2. Interest leviable on late furnishing of Form GSTR-8 for the months starting from September 2020 till January 2021 has been waived for the specified registered persons (12 GSTINs notified) who could not file their return by the due date due to technical glitch but had deposited the collected TCS of said months in the electronic cash ledger. The interest has been waived for the period starting from the date of depositing TCS in electronic cash ledger till the date of furnishing of Form GSTR-8.

[Notification No. 08/2022 –Central Tax dt. 07.06.2022](#)

GST Knowledge Sharing

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| <i>Articles</i> | http://idtc.icai.org/knowledgesharing.php |
| <i>Legal Update on GST & E-Newsletter on GST</i> | http://idtc.icai.org/gst.html |
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