

# No late filing fees for GSTR-3B for first 3 months of implementation of GST



- 🕒 **Note:** Late filing fees paid, if any, for **August and September, 2017** by taxpayers would be credited back to Electronic Cash Ledger, as mentioned in the Press Release dated 24<sup>th</sup> October, 2017. Notifications in this regard would be issued shortly.
- 🕒 **GSC Comment:** *Once the amount is credited in Electronic Cash Ledger, refund of the amount may be claimed under GSTR-3.*
- 🕒 **References:**
  - Not. No. 28/2017–Central Tax dated 01.09.2017
  - Not. No. 50/2017–Central Tax dated 24.10.2017
  - Press Release dated 24.10.2017

**GSC Intime Services Pvt. Ltd.**

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