

Penalties, late fee, fine or any other penal action under GST Act(s)

Section of CGST Act	Provision	Penalties, late fee, fine or any other penal action
10(5)	A taxable person has paid tax under Composition Levy despite not being eligible,	Such person shall, in addition to any tax that may be payable by him under any other provisions of this Act, be liable to a penalty. The provisions of section 73 or section 74 shall, mutatis mutandis, apply for determination of tax and penalty.
47(1) 01.07.2017 to till date	Any registered person who fails to furnish the details of outward [or inward] supplies required under section 37 [or section 38] or returns required under section 39 (Monthly Returns) or section 45 (Final Return) by the due date.	A late fee of one hundred rupees for every day during which such failure continues subject to a maximum amount of five thousand rupees.
47(1) From a date to be notified later	Any registered person who fails to furnish the details of outward [or inward] supplies required under section 37 [or section 38] or returns required under section 39 (Monthly Returns) or section 45 (Final Return) [or section 52] (TCS Statement) by the due date.	A late fee of one hundred rupees for every day during which such failure continues subject to a maximum amount of five thousand rupees.
47(2)	Any registered person who fails to furnish the return required under section 44 i.e. Annual Return, by the due date	A late fee of one hundred rupees for every day during which such failure continues, subject to a maximum of an amount calculated at a quarter per cent. of his turnover in the State or Union territory.
52(14)	Any person, Electronic commerce operator, who fails to furnish the information required by the notice served under sub-section 52(12) of the CGST Act 2017.	A penalty which may extend to twenty-five thousand rupees under CGST Act.
67(6)	Release of the goods seized on a provisional basis, on payment of applicable tax, interest and penalty payable, as the case may be.	General Penalty which may extend to twenty-five thousand rupees as per the provisions of Section 125 of the CGST Act.
73(8)	Where any person chargeable with tax under sub-section (1) or sub-section (3) pays the said tax along with interest payable under section 50 within thirty days of issue of show cause notice,	No penalty shall be payable and all proceedings in respect of the said notice shall be deemed to be concluded.
73(9)	Tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised	A penalty equivalent to ten per cent. of tax or ten thousand rupees,

	by reason of fraud or any wilful-misstatement or suppression of facts.	whichever is higher,								
74(1)	Where any tax has not been paid or short paid or erroneously refunded or where input tax credit has been wrongly availed or utilised by reason of fraud, or any wilful-misstatement or suppression of facts to evade tax.	A penalty equivalent to the tax specified in the notice.								
74(5)	The person chargeable with tax may, before service of notice under sub-section (1), pay the amount of tax along with interest payable under section 50.	A penalty equivalent to fifteen per cent. of such tax								
74(8)	Where any person chargeable with tax under sub-section (1) pays the said tax along with interest payable under section 50 within thirty days of issue of the notice.	A penalty equivalent to twenty-five per cent. of such tax								
74(11)	Where any person served with an order issued under sub-section (9) pays the tax along with interest payable thereon under section 50 within thirty days of communication of the order.	A penalty equivalent to fifty per cent. of such tax								
76(2)	Where any amount is required to be paid to the Government under sub-section (1), and which has not been so paid.	A penalty equivalent to the amount specified in the notice should not be imposed on him under the provisions of this Act.								
122(1)	Where a taxable person who— <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">(i)</td> <td>supplies any goods or services or both without issue of any invoice or issues an incorrect or false invoice with regard to any such supply;</td> </tr> <tr> <td style="text-align: center;">(ii)</td> <td>issues any invoice or bill without supply of goods or services or both in violation of the provisions of this Act or the rules made thereunder;</td> </tr> <tr> <td style="text-align: center;">(iii)</td> <td>collects any amount as tax but fails to pay the same to the Government beyond a period of three months from the date on which such payment becomes due;</td> </tr> <tr> <td style="text-align: center;">(iv)</td> <td>collects any tax in</td> </tr> </table>	(i)	supplies any goods or services or both without issue of any invoice or issues an incorrect or false invoice with regard to any such supply;	(ii)	issues any invoice or bill without supply of goods or services or both in violation of the provisions of this Act or the rules made thereunder;	(iii)	collects any amount as tax but fails to pay the same to the Government beyond a period of three months from the date on which such payment becomes due;	(iv)	collects any tax in	A penalty of ten thousand rupees or an amount equivalent to the tax evaded or the tax not deducted under section 51 or short deducted or deducted but not paid to the Government or tax not collected under section 52 or short collected or collected but not paid to the Government or input tax credit availed of or passed on or distributed irregularly, or the refund claimed fraudulently, whichever is higher.
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		contravention of the provisions of this Act but fails to pay the same to the Government beyond a period of three months from the date on which such payment becomes due;	
	(v)	fails to deduct the tax in accordance with the provisions of sub-section (1) of section 51, or deducts an amount which is less than the amount required to be deducted under the said sub-section, or where he fails to pay to the Government under sub-section (2) thereof, the amount deducted as tax;	
	(vi)	fails to collect tax in accordance with the provisions of sub-section (1) of section 52, or collects an amount which is less than the amount required to be collected under the said sub-section or where he fails to pay to the Government the amount collected as tax under sub-section (3) of section 52;	
	(vii)	takes or utilises input tax credit without actual receipt of goods or services or both either fully or partially, in contravention of the provisions of this Act or the rules made thereunder;	
	(viii)	fraudulently obtains refund of tax under this Act;	
	(ix)	takes or distributes input tax credit in contravention of section 20, or the rules made thereunder;	
	(x)	falsifies or substitutes financial records or	

		produces fake accounts or documents or furnishes any false information or return with an intention to evade payment of tax due under this Act;
	(xi)	is liable to be registered under this Act but fails to obtain registration;
	(xii)	furnishes any false information with regard to registration particulars, either at the time of applying for registration, or subsequently;
	(xiii)	obstructs or prevents any officer in discharge of his duties under this Act;
	(xiv)	transports any taxable goods without the cover of documents as may be specified in this behalf;
	(xv)	suppresses his turnover leading to evasion of tax under this Act;
	(xvi)	fails to keep, maintain or retain books of account and other documents in accordance with the provisions of this Act or the rules made thereunder;
	(xvii)	fails to furnish information or documents called for by an officer in accordance with the provisions of this Act or the rules made thereunder or furnishes false information or documents during any proceedings under this Act;
	(xviii)	supplies, transports or stores any goods which he has reasons to believe are liable to confiscation under this Act;
	(xix)	issues any invoice or

		document by using the registration number of another registered person;	
	(xx)	tampers with, or destroys any material evidence or document;	
	(xxi)	disposes off or tampers with any goods that have been detained, seized, or attached under this Act,	
122(1A) w.e.f. 01.01.2021	Any person who retains the benefit of a transaction covered under clauses (i), (ii), (vii) or clause (ix) of sub-section (1) and at whose instance such transaction is conducted.		A penalty of an amount equivalent to the tax evaded or input tax credit availed of or passed on.
122(2)	Any registered person who supplies any goods or services or both on which any tax has not been paid or short-paid or erroneously refunded, or where the input tax credit has been wrongly availed or utilised,—		
	(a)	for any reason, other than the reason of fraud or any wilful misstatement or suppression of facts to evade tax,	A penalty of ten thousand rupees or ten per cent. of the tax due from such person, whichever is higher;
	(b)	for reason of fraud or any wilful misstatement or suppression of facts to evade tax,	A penalty equal to ten thousand rupees or the tax due from such person, whichever is higher.
122(3)	Any person who—		A penalty which may extend to twenty-five thousand rupees.
	(a)	aids or abets any of the offences specified in clauses (i) to (xxi) of sub-section (1);	
	(b)	acquires possession of, or in any way concerns himself in transporting, removing, depositing, keeping, concealing, supplying, or purchasing or in any other manner deals with any goods which he knows or has reasons to believe are liable to confiscation under this Act or the rules made	

	thereunder;					
	(c) receives or is in any way concerned with the supply of, or in any other manner deals with any supply of services which he knows or has reasons to believe are in contravention of any provisions of this Act or the rules made thereunder;					
	(d) fails to appear before the officer of central tax, when issued with a summon for appearance to give evidence or produce a document in an inquiry;					
	(e) fails to issue invoice in accordance with the provisions of this Act or the rules made thereunder or fails to account for an invoice in his books of account,					
123	Failure to furnish information return. - If a person who is required to furnish an information return under section 150 fails to do so within the period specified in the notice issued under sub-section (3) thereof.	A penalty of one hundred rupees for each day of the period during which the failure to furnish such return continues: The penalty imposed under this section shall not exceed five thousand rupees.				
124	Fine for failure to furnish statistics. If any person required to furnish any information or return under section 151,— <table border="1" data-bbox="399 1478 853 1792"> <tr> <td>(i)</td> <td>without reasonable cause fails to furnish such information or return as may be required under that section, or</td> </tr> <tr> <td>(ii)</td> <td>wilfully furnishes or causes to furnish any information or return which he knows to be false,</td> </tr> </table>	(i)	without reasonable cause fails to furnish such information or return as may be required under that section, or	(ii)	wilfully furnishes or causes to furnish any information or return which he knows to be false,	A fine which may extend to ten thousand rupees. In case of a continuing offence to a further fine which may extend to one hundred rupees for each day after the first day during which the offence continues subject to a maximum limit of twenty five thousand rupees.
(i)	without reasonable cause fails to furnish such information or return as may be required under that section, or					
(ii)	wilfully furnishes or causes to furnish any information or return which he knows to be false,					
125	General penalty. Any person, who contravenes any of the provisions of this Act or any rules made thereunder for which no penalty is separately provided for in this Act,	A penalty which may extend to twenty-five thousand rupees.				

<p>129(1) 01.07.2017 to 31.12.2021</p>	<p>Notwithstanding anything contained in this Act, where any person transports any goods or stores any goods while they are in transit in contravention of the provisions of this Act or the rules made thereunder, all such goods and conveyance used as a means of transport for carrying the said goods and documents relating to such goods and conveyance shall be liable to detention or seizure and after detention or seizure, shall be released,—</p>					
		<p>(a) where the owner of the goods comes forward for payment of such penalty;</p>	<table border="1"> <tr> <td>Taxable Goods</td> <td>Penalty equal to one hundred per cent. of the tax payable on such goods</td> </tr> <tr> <td>Exempted Goods</td> <td>An amount equal to two per cent. of the value of goods or twenty-five thousand rupees, whichever is less,</td> </tr> </table>	Taxable Goods	Penalty equal to one hundred per cent. of the tax payable on such goods	Exempted Goods
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<p>130(1) 01.07.2017 to 31.12.2021</p>	<p>Notwithstanding anything contained in this Act, if any person—</p> <table border="1" data-bbox="400 734 847 1888"> <tr> <td data-bbox="400 734 464 943">(i)</td> <td data-bbox="464 734 847 943">supplies or receives any goods in contravention of any of the provisions of this Act or the rules made thereunder with intent to evade payment of tax; or</td> </tr> <tr> <td data-bbox="400 943 464 1111">(ii)</td> <td data-bbox="464 943 847 1111">does not account for any goods on which he is liable to pay tax under this Act; or</td> </tr> <tr> <td data-bbox="400 1111 464 1245">(iii)</td> <td data-bbox="464 1111 847 1245">supplies any goods liable to tax under this Act without having applied for registration; or</td> </tr> <tr> <td data-bbox="400 1245 464 1413">(iv)</td> <td data-bbox="464 1245 847 1413">contravenes any of the provisions of this Act or the rules made thereunder with intent to evade payment of tax; or</td> </tr> <tr> <td data-bbox="400 1413 464 1888">(v)</td> <td data-bbox="464 1413 847 1888">uses any conveyance as a means of transport for carriage of goods in contravention of the provisions of this Act or the rules made thereunder unless the owner of the conveyance proves that it was so used without the knowledge or connivance of the owner himself, his agent, if any, and the person in charge of the conveyance,</td> </tr> </table>	(i)	supplies or receives any goods in contravention of any of the provisions of this Act or the rules made thereunder with intent to evade payment of tax; or	(ii)	does not account for any goods on which he is liable to pay tax under this Act; or	(iii)	supplies any goods liable to tax under this Act without having applied for registration; or	(iv)	contravenes any of the provisions of this Act or the rules made thereunder with intent to evade payment of tax; or	(v)	uses any conveyance as a means of transport for carriage of goods in contravention of the provisions of this Act or the rules made thereunder unless the owner of the conveyance proves that it was so used without the knowledge or connivance of the owner himself, his agent, if any, and the person in charge of the conveyance,	<p>The person shall be liable to penalty under section 122.</p>	
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	<p>this Act or the rules made thereunder with intent to evade payment of tax; or</p> <p>(ii) does not account for any goods on which he is liable to pay tax under this Act; or</p> <p>(iii) supplies any goods liable to tax under this Act without having applied for registration; or</p> <p>(iv) contravenes any of the provisions of this Act or the rules made thereunder with intent to evade payment of tax; or</p> <p>(v) uses any conveyance as a means of transport for carriage of goods in contravention of the provisions of this Act or the rules made thereunder unless the owner of the conveyance proves that it was so used without the knowledge or connivance of the owner himself, his agent, if any, and the person in charge of the conveyance,</p>	
130(2)	Whenever confiscation of any goods or conveyance is authorised by this Act and the officer adjudging it shall give to the owner of the goods an option to pay in lieu of confiscation.	The officer adjudging it shall give to the owner of the goods an option to pay in lieu of confiscation, such fine as the said officer thinks fit:
First Proviso	Limit of redemption fine	Such fine leviable shall not exceed the market value of the goods confiscated, less the tax chargeable thereon:
Second Proviso	Limit of redemption fine	01.07.2017 to 31.12.2021 The aggregate of such fine and penalty leviable shall not be less than the amount of penalty leviable under sub-section (1) of section 129.
		01.01.2022 to till date The aggregate of such fine and penalty leviable shall not be less than the [penalty equal to hundred per cent. of the tax payable on such goods:]

Third Proviso	Where any such conveyance is used for the carriage of the goods or passengers for hire, the owner of the conveyance shall be given an option to pay in lieu of the confiscation of the conveyance	A fine equal to the tax payable on the goods being transported thereon.
164(4)	Any rules made under sub-section (1) or sub-section (2) of Section 164 may provide that a contravention thereof shall be liable to a penalty. Section 164 (1) - The Government may, on the recommendations of the Council, by notification, make rules for carrying out the provisions of this Act. Section 164 (2) - Without prejudice to the generality of the provisions of sub-section (1), the Government may make rules for all or any of the matters which by this Act are required to be, or may be, prescribed or in respect of which provisions are to be or may be made by rules.	A penalty not exceeding ten thousand rupees.

Note: The provisions of Offences and Penalties under CGST Act 2017 shall, mutatis mutandis, apply to SGST Act / UTGST Act as well and an equal amount of Late Fees, Penalty and Fine will be payable under respective SGST Act / UTGST Act.

The provisions of Offences and Penalties under CGST Act 2017 shall, mutatis mutandis, also apply to IGST Act as well. Late Fees, Penalty and Fine payable under IGST Act will be sum total of the amounts payable under CGST Act 2017 and respective SGST Act / UTGST Act.
