

STANDARD OPERATING PROCEDURE (SOP)

GSTR-1 Late Fee Calculator – Window-Based Engine v2.3 (CGST)

1. Objective of the Calculator

This document explains the working of the GSTR-1 Late Fee Calculator (Window-Based Engine v2.3 – CGST). The objective of this calculator is to deterministically compute late fees payable under Section 47 of the CGST Act, strictly in accordance with CBIC notifications, amnesty schemes, COVID-19 reliefs, and statutory provisions, without over-granting or under-granting relief.

2. Inputs Required

- 1 GSTIN – for identification (no computational impact).
- 2 Tax Period – GSTR-1 return period (Month-Year).
- 3 Actual Filing Date – date on which GSTR-1 was filed.
- 4 Return Type – NIL or NON-NIL.
- 5 Delay Days – number of days delayed from statutory due date.

3. Relief Window Master (CBIC_Late_Fee_Relief_Windows_1)

The calculator relies on a relief window master that contains one row per legally valid late-fee relief or waiver. Each row represents a strictly bounded legal window defined by tax period range, filing date range, return type, and priority.

4. Step-by-Step Computation Logic

- 1 Step 1: Compute normal late fee as Delay Days × ₹200, capped at ₹10,000.
- 2 Step 2: Identify all relief windows where the tax period falls within the window range.
- 3 Step 3: Further filter windows where the actual filing date falls within the filing-date range.
- 4 Step 4: Match return type (NIL / NON-NIL / ALL).
- 5 Step 5: From all matching windows, select the window with the highest legal priority (lowest priority number).
- 6 Step 6: Extract the maximum late fee allowed from the selected relief window.
- 7 Step 7: Compute final payable late fee as the minimum of normal late fee and allowed maximum.
- 8 Step 8: Identify and display the notification / legal basis applied.

5. Outputs Generated

- 1 Normal Late Fee under Section 47.
- 2 Applicable Relief Window and Notification Number.
- 3 Allowed Maximum Late Fee (auto-detected).
- 4 Final Late Fee Payable.
- 5 Implied Late Fee Waiver Amount.

6. Coverage of Reliefs (CGST)

This calculator exhaustively covers all CBIC-issued CGST late-fee reliefs applicable to GSTR-1, including Amnesty 2018 (Notification 76/2018-CT), COVID-19 reliefs for March to July 2020, structural NIL return relief under Section 47, and statutory fallback provisions.

7. Explicit Exclusions

- 1 State-specific SGST disaster or special relief notifications.
- 2 Court or writ-order specific reliefs.
- 3 Interest computation under Section 50.
- 4 Portal behaviour or administrative discretion.

8. Determinism and Legal Defensibility

The window-based architecture with explicit priority ensures that exactly one legally valid rule is applied for every filing. The statutory fallback guarantees 100% coverage, eliminating ambiguity and silent failures. This design is suitable for audits, SCN replies, appellate proceedings, and system automation.

9. Version Control

Version 2.3 (FINAL – CGST) represents a complete rebuild of the GSTR-1 late-fee engine with exact filing-date windows and notification-wise relief mapping. This version should be treated as the production baseline.