Standard Operating Procedure (SOP)

GSTR-3B Late Fee Calculator – Window-Based Litigation Grade (Version 2)

1. Objective

This SOP explains the working of the GSTR-3B Late Fee Calculator (Version 2 – Window-Based Model). The objective is to ensure consistent understanding of inputs, processing logic, legal coverage, and limitations while computing late fees under Section 47 of the CGST Act.

2. Design Philosophy

The calculator follows a filing-date–based relief window approach. Each CBIC notification is represented as a distinct filing window, ensuring correct application where multiple late-fee changes exist within the same tax period.

3. Inputs Required

1   GSTIN

2   Tax Period (GSTR-3B period)

3   Actual Filing Date

4   Return Type (NIL / NON-NIL)

5   Aggregate Turnover

6   Delay Days from statutory due date

4. Legal Rule Database

The sheet CBIC_Late_Fee_Relief_Windows_3B contains all CBIC late-fee reliefs as filing-date windows. Each row defines tax period coverage, filing date range, return type, turnover slab, and the maximum late fee allowed as per the relevant notification.

5. Computation Logic

1   Compute Normal Late Fee as Delay Days × ∎200, capped at ∎10,000.

2   Identify the applicable relief window by matching tax period, filing date, return type, and turnover slab.

3   Fetch the Allowed Maximum Late Fee from the matched relief window.

4   Compute Final Late Fee as the minimum of Normal Late Fee and Allowed Maximum Late Fee.

5   Compute Waiver Amount as the difference between Normal Late Fee and Final Late Fee.

6. Outputs Generated

1   Normal Late Fee

2   Allowed Maximum Late Fee

3   Final Late Fee Payable

4   Late Fee Waiver Amount

5   SCN Defence Text citing applicable notification

7. Coverage

The calculator covers all CBIC late-fee reliefs for GSTR-3B including COVID-2020 reliefs, COVID-2021 turnover-based reliefs, amnesty schemes, rationalisation, NIL return caps, and extension notifications.

8. Exclusions and Limitations

1   Interest computation under Section 50

2   State-specific disaster relief notifications

3   Court or writ-order specific reliefs

4   Portal auto-calculation behaviour

5   Determination of whether return filing was legally required

9. Legal Positioning

This calculator determines late fee payable strictly as per Central GST law and CBIC notifications. State GST reliefs, judicial directions, and administrative practices must be evaluated separately.

10. Version Control

Version 2 adopts the filing-window-based architecture to correctly handle multiple late-fee changes within the same tax period. This version should be treated as the baseline for future enhancements.