

3319
29/9/18

GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G.O.(P) No. 154/2018/TAXES.

Dated, Thiruvananthapuram, 28th September, 2018.

.....th Kanni, 1194.

S.R.O. No...../2018.— In exercise of the powers conferred by section 128 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017), the Government of Kerala, on the recommendations of the Council, hereby waives the late fee paid under section 47 of the said Act, by the following classes of taxpayers:-

- (i) the registered persons whose return in **Form GSTR-3B** of the Kerala Goods and Services Tax Rules, 2017 for the month of October, 2017, was submitted but not filed on the common portal, after generation of the application reference number;
- (ii) the registered persons who have filed the return in **Form GSTR-4** of the Kerala Goods and Services Tax Rules, 2017 for the period from October to December, 2017 by the due date but late fee was erroneously levied on the common portal;
- (iii) the Input Service Distributors who have paid the late fee for filing or submission of the return in **Form GSTR-6** of the Kerala Goods and Services Tax Rules, 2017 for any tax period between the 1st day of January, 2018 and the 23rd day of January, 2018.

By order of the Governor,
MANOJ JOSHI,

Principal Secretary to Government.

Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)

On the recommendation of the Goods and Services Tax Council, the Government of Kerala have decided to waive the late fee paid under section 47 by certain classes of taxpayers.

The notification is intended to achieve the above object.