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GOVERNMENT OF KERALA
Taxes (B) Department
NOTIFICATION

G.O.(P) No.183/2017/TAXES

Dated, Thiruvananthapuram, 6th December, 2017.
21st Vrischikam, 1193.

S.R.O. No...../2017.- In exercise of the powers conferred by section 128 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017), (hereafter in this notification referred to as the said Act), the Government of Kerala, on the recommendations of the Council, hereby waives the amount of late fee payable by any registered person for failure to furnish the return in **FORM GSTR-3B** for the month of October, 2017 onwards by the due date under section 47 of the said Act, which is in excess of an amount of twenty five rupees for every day during which such failure continues:

Provided that where the total amount of state tax payable in the said return is nil, the amount of late fee payable by such registered person for failure to furnish the said return for the month of October, 2017 onwards by the due date under section 47 of the said Act shall stand waived to the extent which is in excess of an amount of ten rupees for every day during which such failure continues.

This notification shall be deemed to have come into force on the 15th day of November, 2017.

By order of the Governor,
MINHAJ ALAM,
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 limit the maximum late fee payable for delayed filing of return in FORM GSTR-3B from October, 2017 onwards to 25 rupees per day and those who are filing nil return, late fee is to be 10 rupees per day.

The notification is intended to achieve the above object.