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Government of Kerala  
2017



Regn. No. KERBIL/2012/45073  
dated 5-9-2012 with RNI

Reg. No. KL/TV(N)/634/2015-17

**കേരള ഗസറ്റ്**  
**KERALA GAZETTE**

**അസാധാരണം**  
**EXTRAORDINARY**

**ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്**  
**PUBLISHED BY AUTHORITY**

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GOVERNMENT OF KERALA

**Taxes (B) Department**

NOTIFICATION

G. O. (P) No. 175/2017/TAXES.

*Dated, Thiruvananthapuram, 24th November, 2017*  
*9th Vrischikam, 1193.*

**S. R. O. No. 764/2017.**—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 waive the late fee payable under section 47 of the said Act, for all

registered persons who failed to furnish the return in FORM GSTR-3B appended to the Kerala Goods and Services Tax Rules, 2017, for the months of August and September, 2017 by the due date.

This notification shall be deemed to have come into force on the 24th day of October, 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 State Government have decided to waive the late fee payable under section 47 of the Kerala State Goods and Services Tax Act, 2017, (20 of 2017) for all registered persons who failed to furnish the return in FORM GSTR-3B appended to the Kerala Goods and Services Tax Rules, 2017, for the months of August and September, 2017 by the due date.

The notification is intended to achieve the above object.