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കേരള സർക്കാർ
Government of Kerala
2018



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
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GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G. O. (P) No. 24/2018/TAXES.

Dated, Thiruvananthapuram, 9th March, 2018
25th Kumbham, 1193.

S. R. O. No. 141/2018.—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 under section 47 of the said Act, by any registered person for failure to furnish the return in FORM GSTR-4 by the due date, 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 payable in lieu of State tax in the said return is nil, the amount of late fee payable by such registered person for failure to furnish the said return 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.

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-4 to twenty five rupees per day and those who are filing nil return, late fee shall be ten rupees per day.

The notification is intended to achieve the above object.