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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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		<b>2017 ഒക്ടോബർ 31</b> <b>31st October 2017</b>	
<b>വാല്യം 6</b> Vol. VI	} <b>തിരുവനന്തപുരം,</b> <b>ചൊവ്വ</b> Thiruvananthapuram, Tuesday	<b>1193 തുലാം 15</b> <b>15th Thulam 1193</b>	<b>നമ്പർ</b> No. } <b>2323</b>
		<b>1939 കാർത്തികം 9</b> <b>9th Karthika 1939</b>	

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**GOVERNMENT OF KERALA**

**Taxes (B) Department**

**NOTIFICATION**

G. O. (P) No. 131/2017/TAXES.

*Dated, Thiruvananthapuram, 31st October, 2017  
15th Thulam, 1193.*

**S. R. O. No. 671/2017.**—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 waives 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 month of July, 2017 by the due date.

This notification shall be deemed to have come into force on the 1st day of September, 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 month of July, 2017 by the due date.

The notification is intended to achieve the above object.