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Government of Kerala  
2018



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

Reg. No. KL/TV(N)/634/2018-20

കേരള ഗസറ്റ്  
KERALA GAZETTE

അസാധാരണ  
EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്  
PUBLISHED BY AUTHORITY

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		1193 മിഥുനം 29 29th Mithunam 1193		
		1940 ആഷാഢം 22 22nd Ashadha 1940		

GOVERNMENT OF KERALA

**Taxes (B) Department**

**NOTIFICATION**

G. O. (P) No. 96/2018/TAXES.

*Dated, Thiruvananthapuram, 11th July, 2018  
27th Mithunam, 1193.*

**S. R. O. No. 473/2018.**—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 by any registered person for failure to furnish the details of outward supplies for any month/quarter in FORM GSTR-1 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 there are no outward supplies in any month/quarter, the amount of late fee payable by such registered person for failure to furnish the said details 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,

VENUGOPAL, P.,  
*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 belated filing of the details of outward supplies for any month/quarter in FORM GSTR-1 to twenty five rupees per day and where there are no outward supplies in any month/quarter, late fee is to be ten rupees per day.

The notification is intended to achieve the above object.