GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G. O. (P) No. 75/2018/TAXES.

Dated, Thiruvananthapuram, 30th May, 2018
16th Idavam, 1193.

S. R. O. No. 342/2018.—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 late fee payable under section 47 of the said Act for failure to furnish the return in FORM GSTR-3B by the due date for each of the