FINANCE SECRETARIAT

NOTIFICATION (05/2018)


In exercise of the powers conferred by section 128 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) (hereafter in this notification referred to as the said Act), the Government of Karnataka, on the recommendations of the Council, hereby waives the amount of late fee payable by any registered person for failure to furnish the return in FORM GSTR-6 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.

By order and in the name of the Governor of Karnataka,

K.S. PADMAVATHI
Under Secretary to Government, Finance Department (CT-1).