In exercise of the powers conferred by section 128 of the Madhya Pradesh Goods and Services Tax Act, 2017 (19 of 2017), the State Government, on the recommendations of the Council, hereby makes the following amendments in this department notification No. F A-3-03-2018-1-V-(4) dated 23rd January, 2018, namely:-

In the said notification, after the proviso, the following proviso shall be inserted, namely:-

“Provided further that the amount of late fee payable under section 47 of the said Act shall stand waived for the registered persons who failed to furnish the details of outward supplies in FORM GSTR-1 for the months/quarters from July, 2017 to September, 2018 by the due date but furnishes the said details in FORM GSTR-1 between the period from 22nd December, 2018 to 31st March, 2019.”.

2. This notification, shall deemed to have come into effect from 31st December, 2018.

By order and in the name of Governor of Madhya Pradesh,

ARUN PARMAR, Dy. Secy.