GOVERNMENT OF KERALA
Taxes (B) Department
NOTIFICATION
G. O. (P) No. 18/2019/TAXES.

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 make the following amendments in the notification issued under G. O. (P) No. 96/2018/TAXES dated 11th July, 2018 and published as S. R. O. No. 473/2018 in the Kerala Gazette Extraordinary No. 1888 dated 13th July, 2018, namely:

Dated, Thiruvananthapuram, 28th January, 2019
14th Makaram, 1194.

S. R. O. No. 79/2019.—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 make the following amendments in the notification issued under G. O. (P) No. 96/2018/TAXES dated 11th July, 2018 and published as S. R. O. No. 473/2018 in the Kerala Gazette Extraordinary No. 1888 dated 13th July, 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.”

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 waive the amount of late fees leviable on account of delayed furnishing of FORM GSTR-1 for the period from July, 2017 to September, 2018 in specified cases.

The notification is intended to achieve the above object.