NOTIFICATION
FINANCE DEPARTMENT.
Sachivalaya, Gandhinagar.
Dated the 31st December, 2018.

Notification No. 76/2018-State Tax

No. (GHN-134)GST-2018/S.128(13)TH:- In exercise of the powers conferred by section 128 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017) (hereafter in this notification referred to as the said Act), the Government of Gujarat, on the recommendations of the Council, and in supersession of the Government Notification, Finance Department No. (GHN-78)GST-2017-S128(1)-TH dated the 5th September, 2017, Notification No.28/2017 – State Tax, Government Notification, Finance Department No. (GHN-115)GST-2017/S.128(2)-TH dated the 24th October, 2017, Notification No. 50/2017 – State Tax, and Government Notification, Finance Department No.(GHN-131)GST-2017/S.128(3)-TH dated the 15th November, 2017, Notification No. 64/2017– State Tax, except as respects things done or omitted to be done before such supersession, hereby waives the amount of late fee payable by any registered person for failure to furnish the return in FORM GSTR 3B for the month of July, 2017 onwards 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 the total amount of State tax payable in the said return is nil, the amount of late fee payable by such registered person for failure to furnish the said return for the month of July, 2017 onwards 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:

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 return in FORM GSTR-3B for the months of July, 2017 to September, 2018 by the due date but furnishes the said return between the period from 22nd December, 2018 to 31st March, 2019.

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

Samir Joshi
Under Secretary to Government.