GOVERNMENT OF KERALA
Taxes (B) Department

NOTIFICATION

G. O. (P) No. 19/2019/TAXES.

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

S. R. O. No. 80/2019.—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, and in supersession of the notification issued under G. O. (P) No. 131/2017/TAXES, dated 31st October, 2017 and published as S. R. O. No. 671/2017 in the Kerala Gazette Extraordinary No. 2323 dated 31st October, 2017,
notification issued under G. O. (P) No. 175/2017/TAXES, dated 24th November, 2017 and published as S. R. O. No. 764/2017 in the Kerala Gazette Extraordinary No. 2590 dated 25th November, 2017 and the notification issued under G. O. (P) No. 183/2017/TAXES, dated 6th December, 2017 and published as S. R. O. No. 784/2017 in the Kerala Gazette Extraordinary No. 2689 dated 6th December, 2017, except as respects things done or omitted to be done before such supersession, hereby waive 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 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 specify the late fee payable for delayed filing of FORM GSTR-3B and waived the amount of late fees leviable on account of delayed furnishing of FORM GSTR-3B for the period July, 2017 to September, 2018 in specified cases subject to the condition that the return shall be furnished between the period from 22nd December, 2018 to 31st March, 2019.

The notification is intended to achieve the above object.