GOVERNMENT OF KERALA
Taxes (B) Department

NOTIFICATION

G. O. (P) No. 22/2019/TAXES.

Dated, Thiruvananthapuram, 29th January, 2019
15th Makaram, 1194.


In the said notification, after the first 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 return in FORM GSTR-4 for the quarters from 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 waive the amount of late fees leviable on account of delayed furnishing of FORM GSTR-4 for the period from July, 2017 to September, 2018 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.