NOTIFICATION
No. 73/2017 – State Tax

No. F-10-98/2017/CT/V (187). - In exercise of the powers conferred by section 128 of the Chhattisgarh Goods and Services Tax Act, 2017 (7 of 2017) (hereafter in this notification referred to as the said Act), the State Government, on the recommendations of the Council, hereby waives the amount of late fee payable under section 47 of the said Act by any registered person for failure to furnish the return in FORM GSTR-4 by the due date, 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 payable in lieu of State tax in the said return is nil, the amount of late fee payable under section 47 of the said Act, by any registered person for failure to furnish the said return by the due date shall stand waived to the extent which is in excess of an amount of ten rupees for every day during which such failure continues.

By order and in the name of the Governor of Chhattisgarh,
A. P. TRIPATHI, Special Secretary.

Naya Raipur, the 29th December 2017

Naya Raipur, दिनांक 29 दिसंबर 2017

अधिसूचना
सं. 74/2017-राज्य कर

क्रमांक एफ-10-98/2017/वाक/पाच(188).- राज्य सरकार, छत्तीसगढ़ माल और सेवा कर अभियंतास, 2017 (2017 का 7) की धारा 164 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, 1 फरवरी, 2018 को ऐसी तारीख के रूप में नियत करती है जिससे छत्तीसगढ़ के राजपत्र (असाधारण) क्रमांक 396. तारीख 05 सितम्बर, 2017 द्वारा प्रकाशित अधिसूचना सं. 27/2017-राज्य कर, तारीख 30 अगस्त, 2017 के क्रम संख्यांक 2(viii) और क्रम संख्यांक 2(ix) के उपबंध प्रकृत बने ।

छत्तीसगढ़ के राज्यपाल के नाम से तथा आदेशानुसार,
ए. पी. निपाठी, विशेष सचिव.