In exercise of the powers conferred by section 128 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017) (hereafter in this notification referred to as the said Act), the Governor of Himachal Pradesh, on the recommendations of the Council, is pleased to waive 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 central tax in the said return is nil, the amount of late fee payable by such registered person for failure to furnish the said return 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.

By Order,

Pr. Secretary (E&T) to the Government of Himachal Pradesh