FINANCE DEPARTMENT
Madam Cama Marg, Hutatma Rajguru Chowk, Mantralaya
Mumbai 400 032, dated the 24th January 2018

NOTIFICATION
Notification No. 5/2018 –State Tax.

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST. 1018/C.R.12(2)/ Taxation-1.— In exercise of the powers conferred by section 128 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017) (hereafter in this notification referred to as the “said Act”), the Government of Maharashtra, on the recommendations of the Council, hereby waives the amount of late fee payable by any registered person for failure to furnish the return in FORM GSTR-5 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 central 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 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 and in the name of the Governor of Maharashtra,

R. D. BHAGAT,
Deputy Secretary to Government.