GOVERNMENT OF PUDUCHERRY
COMMERCIAL TAXES SECRETARIAT

(G. O. Ms. No. 43, Puducherry, dated 12th September 2018)

NOTIFICATION

In exercise of the powers conferred by section 128 of the Puducherry Goods and Services Tax Act, 2017 (Act No. 6 of 2017), the Lieutenant-Governor, Puducherry, on the recommendations of the Council, hereby waives the late fee paid under section 47 of the said Act, by the following classes of taxpayers:

(i) the registered persons whose return in FORM GSTR-3B of the Puducherry Goods and Services Tax Rules, 2017 for the month of October, 2017, was submitted, but, not filed on the common portal, after generation of the application reference number;

<table>
<thead>
<tr>
<th>No.</th>
<th>Registered Name</th>
<th>Date of Birth</th>
<th>Month</th>
<th>Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>125</td>
<td>Puduchery</td>
<td>Mercredi</td>
<td>12</td>
<td>Septembre 2018</td>
</tr>
<tr>
<td>125</td>
<td>Puduchery</td>
<td>Wednesday</td>
<td>12th</td>
<td>September 2018</td>
</tr>
</tbody>
</table>

Price : ₹ 2-00
(ii) the registered persons who have filed the return in FORM GSTR-4 of the Puducherry Goods and Services Tax Rules, 2017 for the period October to December, 2017 by the due date, but, late fee was erroneously levied on the common portal;

(iii) the Input Service Distributors who have paid the late fee for filing or submission of the return in FORM GSTR-6 of the Puducherry Goods and Services Tax Rules, 2017 for any tax period between the 1st day of January, 2018 and the 23rd day of January, 2018.

(By order of the Lieutenant-Governor)

Dr. V. CANDAVELOU, I.A.S.,
Commissioner-cum-Secretary to Government (Finance).