NOTIFICATION

In exercise of the powers conferred by section 128 of the Puducherry Goods and Services Tax Act, 2017 (Act No. 6 of 2017) (hereafter in this notification referred to as the said Act), the Lieutenant-Governor, Puducherry, on the recommendations of the Council, hereby waives the amount of late fee payable by any registered person for failure to furnish the details of outward supplies for any month/quarter in FORM GSTR-1 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 there are no outward supplies in any month/quarter, the amount of late fee payable by such registered person for failure to furnish the said details 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 of the Lieutenant-Governor)

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

GOVERNMENT OF PUDUCHERRY

COMMERCIAL TAXES SECRETARIAT

(G.O. Ms. No. 10, Puducherry, dated 23rd January 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) (hereafter in this notification referred to as the said Act), the Lieutenant-Governor, Puducherry, 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 State 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 of the Lieutenant-Governor)

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

GOVERNMENT OF PUDUCHERRY

COMMERCIAL TAXES SECRETARIAT

(G.O. Ms. No. 11, Puducherry, dated 23rd January 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) (hereafter in this notification referred to as the said Act), the Lieutenant-Governor, Puducherry, 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-5A 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 integrated 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 of the Lieutenant-Governor)

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

GOVERNMENT OF PUDUCHERRY
COMMERCIAL TAXES SECRETARIAT

(G. O. Ms. No. 12, Puducherry, dated 23rd January 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) (hereafter in this notification referred to as the said Act), the Lieutenant-Governor, Puducherry, 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-6 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.

(By order of the Lieutenant-Governor)

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

GOVERNMENT OF PUDUCHERRY
COMMERCIAL TAXES SECRETARIAT

(G. O. Ms. No. 13, Puducherry, dated 23rd January 2018)

NOTIFICATION


**Explanation.**

(1) For the purposes of this notification, "**www.gst.gov.in**" means the website managed by the Goods and Services Tax Network, a company incorporated under the provisions of section 8 of the Companies Act, 2013 (18 of 2013); and

(2) For the purposes of this notification, "**www.ewaybillgst.gov.in**" means the website managed by the National Informatics Centre, Ministry of Electronics and Information Technology, Government of India.

2. This notification shall be deemed to have come into force with effect from the 16th day of January, 2018.

(By order of the Lieutenant-Governor)

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