Uttar Pradesh Shasan
Sansthagat Vitta, Kar Evam Nibandhan Anubhag-2

In pursuance of the provision of clause (3) of Article 348 of the Constitution, the Governor is pleased to order the publication of the following English translation of Government notification no. KA.NI.-2 -1/2/6 /XI-9(42)/17-U.P. Act-1-2017-Order-(99)-2018 dated January 30, 2018.

NOTIFICATION


Lucknow : Dated : January 30 ,2018

In exercise of the powers conferred by section 128 of the Uttar Pradesh Goods and Services Tax Act, 2017 (U.P. Act no. 1 of 2017) (hereafter in this notification referred to as the said Act) read with section 21 of the Uttar Pradesh General Clauses Act, 1904 (U.P. Act no. 1 of 1904) the Governor, 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 shall stand waived to the extent which is in excess of an amount of ten rupees for every day during which such failure continues.

2. This notification shall be deemed to have come into force on 29th December, 2017.

By Order,

(Mohd. Maroof )
Vishesh Sachiv