

**GOVERNMENT OF TELANGANA
ABSTRACT**

The Telangana Goods and Services Tax Act, 2017 (ACT No. 23 of 2017) – Waiver of the late fee for late filing of **Form GSTR- 3B** for the month of October, 2017 – Notification - Orders - Issued.

REVENUE (COMMERCIAL TAX-II) DEPARTMENT

G.O.Ms.No. 292

Dated: 20-12-2017.

Read the following:-

- Ref: -1. The Telangana Goods and Services Tax Act, 2017 (Act No.23 of 2017)
2. From the Commissioner of State Tax, Telangana State, Hyderabad, CCT's Ref No. A(1)/103/2017, Dt:05.12.2017.

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ORDER:

The following Notification will be published in an Extra-ordinary issue of the Telangana Gazette dt:20.12.2017.

NOTIFICATION

In exercise of the powers conferred by Section 128 of the Telangana Goods and Services Tax Act, 2017 (Act No.23 of 2017) (hereafter in this notification referred to as the said Act), the State Government, 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-3B** for the month of October, 2017 onwards 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 for the month of October, 2017 onwards 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 TELANGANA)

**SOMESH KUMAR
PRINCIPAL SECRETARY TO GOVERNMENT**

To

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing) Telangana, Hyderabad for publication of the Notification (He is requested to supply (20) copies of the notification to this Department and (300) copies to Commissioner of Commercial Taxes, Telangana, Hyderabad).

The Commissioner of Commercial Taxes, Telangana State, Hyderabad.

The General Administration (Vigilance & Enforcement) Department, Telangana, B.R.K.R. Builxddd, Hyderabad.

The Secretary, VAT Appellate Tribunal, Nampally, Hyderabad.

(P.T.O.)

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The Director General, General Administration(Vigilance & Enforcement) Dept,
Telangana State, B.R.K.R. Buildings, Hyderabad.

Copy to:

The Accountant General, O/o. the AG, Telangana State, Hyderabad.

The Law (A) Department, Telangana Secretariat, Hyderabad.

The P.S. to the Principal Secretary to Hon'ble Chief Minister,
Government of Telangana, Hyderabad.

The PS. to Principal Secretary to Govt., (CT & Ex.), Revenue Det., TS., Hyd.
SF/SC's.

// FORWARDED :: BY ORDER //

SECTION OFFICER