

NOTIFICATION
FINANCE DEPARTMENT.
Sachivalaya, Gandhinagar.
Dated the 29th December, 2017.

Notification No. 73/2017-State Tax

Gujarat
Goods
and
Services
Tax Act,
2017

No. (GHN-141)/GST-2017/S.128 (4).TH- In exercise of the powers conferred by section 128 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017) (hereafter in this notification referred to as the said Act), the Government of Gujarat, 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 by the due date 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 Gujarat,

K K Patel
Deputy Secretary to Government