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PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc.

**GOVERNMENT OF WEST BENGAL**  
**FINANCE DEPARTMENT**  
**REVENUE**

**NOTIFICATION**

**No. 118-F.T.**

**Howrah, the 24th day of January, 2018.**

*No. 4/2018-State Tax*

In exercise of the powers conferred by section 128 of the West Bengal Goods and Services Tax Act, 2017 (West Ben. Act XXVIII of 2017) (hereafter in this notification referred to as the said Act), the Governor, on the recommendations of the Council, is pleased hereby to waive 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.

2. This Notification shall be deemed to have come into force with effect from the 23rd January, 2018.

By order of the Governor,

**RAJSEKHAR BANDYOPADHYAY,**  
*Additional Secretary to the Government of West Bengal*