

**GOVERNMENT OF TELANGANA
ABSTRACT**

The Telangana Goods and Services Tax Act, 2017(Act No. 23 of 2017)-
Waiver of late fee payable for failure to furnish return in **FORM
GSTR-5** – Notification - Orders - Issued.

Revenue (CT-II) Department

G.O.Ms.No. 38

**Dated: 23-02-2018
Read the following:**

1. Government of India , Ministry of Finance , Department of Revenue, Central Board of Excise And Customs, New Delhi, Notification No. 4/2018, Central Tax, Dt. 23-01-2018.
2. From the Commissioner of State Tax, Telangana State, Hyderabad, CCT's Ref No. A(1)/157/2017, Dt. 29-01-2018.

ORDER:-

The following Notification will be published in an Extra-ordinary issue of Telangana Gazette dt: 23-02-2018.

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-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 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. (He is requested to publish the order in Extra-ordinary issue of Telangana Gazette and also supply 30 copies of notification to this Department and 150 copies to the Commissioner of Commercial Taxes, Telangana, Hyderabad).

The Commissioner of Commercial Taxes, Telangana State, Hyderabad.

The Secretary, GST Council, 5th Floor, Tower II, Jeevan Bharti Building,
Janpath Road, Connaught Place, New Delhi-110 001.

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The Principal Chief Commissioner, GST Hyderabad Zone, Kendriya GST Bhavan, L.B. Stadium Road, Basheer Bagh, Hyderabad – 500 004.

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

The Secretary, VAT Appellate Tribunal, Nampally, Hyderabad.

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

Copy to:

The Accountant General, Telangana State, Hyderabad.

The Law (A) Department

The Principal Secretary to Hon'ble Chief Minister, Government of Telangana

The PS to Principal Secretary to Government, Revenue (CT & Ex) Department
Sf /Sc.

//FORWARDED :: BY ORDER//

SECTION OFFICER.