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NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT
(COMMERCIAL TAXES-II)

PROVIDING RELIEF BY CONDITIONAL WAIVER OF LATE FEE FOR DELAY IN FURNISHING OUTWARD STATEMENT IN FORM GSTR-1 FOR TAX PERIODS OF FEBRUARY, 2020 TO APRIL, 2020.

[G.O.Ms.No.125, Revenue (Commercial Taxes-II), 30th April, 2020.]

NOTIFICATION

In exercise of the powers conferred by section 128 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendment to the notification issued in the G.O. Ms. No. 83, Revenue (Commercial Taxes-II) Department, Dated. 16.02.2018, namely:-

AMENDMENT

In the said notification, after the third proviso, the following proviso shall be inserted, namely: -

“Provided also that the amount of late fee payable under section 47 of the said Act shall stand waived for the months of March, 2020, April, 2020 and May, 2020, and for the quarter ending 31st March, 2020, for the registered persons who fail to furnish the details of outward supplies for the said periods in **FORM GSTR-1** by the due date, but furnishes the said details in **FORM GSTR-1**, on or before the 30th day of June, 2020”.

PEEYUSH KUMAR,
Special Chief Secretary to Government (FAC).