Taxes (B) Department

NOTIFICATION

G. O. (P) No. 97/2018/TAXES.

Dated, Thiruvananthapuram, 11th July, 2018

27th Mithunam, 1193.

S. R. O. No. 474/2018.—In exercise of the powers conferred by section 128 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017) (hereafter in this notification referred to as the said Act), the Government of Kerala, 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:

33/2770/2018/S-10.
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 of the Governor,

VENUGOPAL, P.,
Secretary to Government.

Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)

On the recommendation of the Goods and Services Tax Council, the Government of Kerala have decided to limit the maximum late fee payable for failure to furnish the return in FORM GSTR-5 by the due date under section 47 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017) to twenty five rupees per day and where the total amount of State Tax payable in the said return is nil, late fee is to be ten rupees per day.

The notification is intended to achieve the above object.