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THE ANDHRA PRADESH GAZETTE
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PART I EXTRAORDINARY

No.70

AMARAVATI, WEDNESDAY, JANUARY 24, 2018

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NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT
(Commercial Taxes-II)

WAIVER OF A PORTION OF THE LATE FEE PAYABLE UNDER SECTION 47 OF THE ANDHRA PRADESH GOODS AND SERVICES TAX ACT, 2017 FOR FAILURE TO FILE THE RETURN IN FORM GSTR-4 – WITHIN THE DUE DATE.

[G.O.Ms.No.33, Revenue (Commercial Taxes-II), 24th January, 2018.]

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) (hereafter in this Notification referred to as the said Act), the Government, on the recommendations of the Goods and Services Tax 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.

Dr. D. SAMBASIVA RAO,
Special Chief Secretary to Government.