



ఆంధ్రప్రదేశ్ రాజ పత్రము  
**THE ANDHRA PRADESH GAZETTE**  
**PUBLISHED BY AUTHORITY**

**PART I EXTRAORDINARY**

No.82

AMARAVATI, SATURDAY, FEBRUARY 2, 2019

G.1153

**NOTIFICATIONS BY GOVERNMENT**

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**REVENUE DEPARTMENT**  
**(COMMERCIAL TAXES-II)**

WAIVER OF LATE FEE ON LATE FILING OF GSTR 3B FROM JULY, 2017 ONWARDS.

**[G.O.Ms.No.82, Revenue (Commercial Taxes-II), 31<sup>st</sup> January, 2019.]**

**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 , and in supersession of the notification issued vide G.O. Ms No.456 Revenue (CT-II) Dated : 16.10.2017, notification issued vide G.O.Ms No.560 Revenue (CT-II) Dt.24.11.2017 and notification issued vide G.O.Ms No.565 Revenue (CT-II) Dt.24.11.2017, except as respects things done or omitted to be done before such supersession, hereby waives the amount of late fee payable by any registered person for failure to furnish the return in **FORM GSTR-3B** for the month of July, 2017 onwards 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 for the month of July, 2017 onwards 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:

Provided further that the amount of late fee payable under section 47 of the said Act shall stand waived for the registered persons who failed to furnish the return in **FORM GSTR-3B** for the months of July, 2017 to September, 2018 by the due date but furnishes the said return between the period from 22<sup>nd</sup> December, 2018 to 31<sup>st</sup> March, 2019.

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

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