THE ASSAM GAZETTE

EXTRAORDINARY

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GOVERNMENT OF ASSAM
ORDERS BY THE GOVERNOR
FINANCE (TAXATION) DEPARTMENT

NOTIFICATION

The 1st February, 2018

No.FTX.56/2017/Pr-II/97.- In exercise of the powers conferred by section 128 of the Assam Goods and Services Tax Act, 2017 (Assam Act No.XXVIII of 2017) (hereafter in this notification referred to as the “said Act”), the Governor of Assam, on the recommendations of the 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.

This notification shall be deemed to have come into force from the 29th day of December, 2017.

V. B. PYARELAL,
Additional Chief Secretary to the Government of Assam,
Finance Department.

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