

**Government of Chhattisgarh  
Commercial Tax Department  
Mantralaya, Mahanadi Bhawan,  
Atal Nagar, Raipur**

**Notification No. 75/2018 – State Tax**

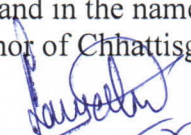
Atal Nagar, Raipur, Dated : 31.12.2018

No. F-10-65/2018/CT/V(122) - In exercise of the powers conferred by section 128 of the Chhattisgarh Goods and Services Tax Act, 2017 (7 of 2017), the State Government, on the recommendations of the Council, hereby makes the following amendments in notification of the State Government, in the Commercial Tax Department, No. 4/2018-State Tax, notification No. F-10-2/2018/CT/V(3), dated the 24<sup>th</sup> January, 2018 published in the Gazette (Extraordinary) of Chhattisgarh, No. 31-अ, dated the 25<sup>th</sup> January, 2018, namely:—

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

“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 details of outward supplies in **FORM GSTR-1** for the months/quarters from July, 2017 to September, 2018 by the due date but furnishes the said details in **FORM GSTR-1** between the period from 22<sup>nd</sup> December, 2018 to 31<sup>st</sup> March, 2019.”.

By order and in the name of the  
Governor of Chhattisgarh,

  
(Sangeetha P.)  
Special Secretary