

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

Notification No. 76/2018 – State Tax

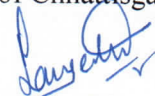
Atal Nagar, Raipur, Dated : 31.12.2018

No. F-10-65/2018/CT/V (123) - In exercise of the powers conferred by section 128 of the Chhattisgarh Goods and Services Tax Act, 2017 (7 of 2017)(hereafter in this notification referred to as the said Act), the State Government, on the recommendations of the Council, and in supersession of the notification of the State Government, in the Commercial Tax Department, No. 28/2017-State Tax notification No. F-10-72/2017/CT/V(122), dated the 6th September, 2017 published in the Gazette (Extraordinary) of Chhattisgarh, No. 404, dated the 7th September, 2017, notification of the State Government, in the Commercial Tax Department, No. 50/2017-State Tax notification No. F-10-88/2017/CT/V(156), dated the 26th October, 2017 published in the Gazette (Extraordinary) of Chhattisgarh, No. 469, dated the 28th October, 2017, and notification of the State Government, in the Commercial Tax Department, No. 64/2017-State Tax notification No. F-10-93/2017/CT/V(170), dated the 15th November, 2017 published in the Gazette (Extraordinary) of Chhattisgarh, No. 489, dated the 15th November, 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 GSTR3B 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 22nd December, 2018 to 31st March, 2019.

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



(Sangeetha P.)
Special Secretary