

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

Notification No. 77/2018 – State Tax

Atal Nagar, Raipur, Dated : 31.12.2018

No. F-10-65/2018/CT/V (124) – 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. 73/2017-State Tax, notification No. F-10-98/2017/CT/V(187), dated the 29th December, 2017 published in the Gazette (Extraordinary) of Chhattisgarh, No. 581, dated the 30th December, 2017, namely:–

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

“Provided further 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-4** for the quarters from 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