



ఆంధ్రప్రదేశ్ రాజ పత్రము

THE ANDHRA PRADESH GAZETTE PUBLISHED BY AUTHORITY

PART I EXTRAORDINARY

No.456

AMARAVATI, WEDNESDAY, JUNE 6, 2018

G.250

NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT (COMMERCIAL TAXES-II)

WAIVER OF LATE FEE ON FAILURE TO FURNISH GSTR 3B BY DUE DATE FOR THE MONTHS FROM OCTOBER, 2017 FOR THOSE WHO HAVE FILED GST TRAN-1 ON OR BEFORE 10TH MAY, 2018.

[G.O.Ms.No.290, Revenue (Commercial Taxes-II), 5th June, 2018.]

In exercise of the powers conferred by Section 128 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government, on the recommendation of the Goods and Services Tax Council, hereby waives the late fee payable under Section 47 of the said Act for failure to furnish the return in FORM GSTR-3B by the due date for each of the months from October, 2017 to April, 2018, for the class of registered persons whose declarations in FORM GST TRAN-1 was submitted but not filed on the common portal on or before the 27th day of December, 2017.

Provided that such registered persons have filed the declaration in FORM GST TRAN-1 on or before the 10th day of May, 2018 and the return in FORM GSTR-3B for each of such months, on or before the 31st day of May, 2018.

MANMOHAN SINGH,
Special Chief Secretary to Government (FAC).