



ABSTRACT

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 – Waiver of late fee payable under section 47 – Notification - Issued.

COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O. (Ms) No.113

Dated: 04.09.2018

Aavani-19

Thiruvalluvar Aandu, 2049

ORDER:

The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 4th September, 2018.

(BY ORDER OF THE GOVERNOR)

**Ka. BALACHANDRAN
PRINCIPAL SECRETARY TO GOVERNMENT**

To

The Additional Chief Secretary/Commissioner of State Tax, Chepauk, Chennai-5.

The Works Manager, Government Central Press, Chennai-79.

(with a request to publish the Notification in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 4th September, 2018 and to send 100 copies to the Government and 500 copies to the Additional Chief Secretary/Commissioner of State Tax, Chennai-5.)

- ✓ All Additional Commissioners/Joint Commissioners/Deputy Commissioners of State Tax concerned (Through the Additional Chief Secretary/Commissioner of State Tax, Chennai-5).

Copy to:

The Chief Minister's Office, Chennai – 9.

All Secretaries to Government, Chennai – 9.

(To communicate to all Heads of the Departments under their control)

The Accountant General (Accounts and Entitlements), Chennai-18 (By name).

The Accountant General (Audit-I) / (Audit-II), Tamil Nadu

Lekha Pariksha Bhavan, 361, Anna Salai, Chennai - 18.

The Commercial Taxes and Registration (B2) Department, Chennai-9.

(for paper placing)

NIC, Chennai-9 (to host the G.O. on www.tn.gov.in).

SF/SC.

// Forwarded/By order //

b. d. d. d.
4/9/2018

SECTION OFFICER

ANNEXURE.**NOTIFICATION.**

In exercise of the powers conferred by section 128 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Governor of Tamil Nadu, on the recommendations of the Council, hereby waives the late fee paid under section 47 of the said Act, by the following classes of taxpayers:-

- (i) the registered persons whose return in **FORM GSTR-3B** of the Tamil Nadu Goods and Services Tax Rules, 2017 for the month of October, 2017, was submitted but not filed on the common portal, after generation of the application reference number;
- (ii) the registered persons who have filed the return in **FORM GSTR-4** of the Tamil Nadu Goods and Services Tax Rules, 2017 for the period October to December, 2017 by the due date but late fee was erroneously levied on the common portal;
- (iii) the Input Service Distributors who have paid the late fee for filing or submission of the return in **FORM GSTR-6** of the Tamil Nadu Goods and Services Tax Rules, 2017 for any tax period between the 1st day of January, 2018 and the 23rd day of January, 2018.

Ka. BALACHANDRAN
PRINCIPAL SECRETARY TO GOVERNMENT

/True Copy/

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4/9/2018

SECTION OFFICER