GOVERNMENT OF TAMIL NADU 2018

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# TAMIL NADU GOVERNMENT GAZETTE

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No. 173]

CHENNAI, MONDAY, MAY 14, 2018 Chithirai 31, Vilambi, Thiruvalluvar Aandu-2049

#### Part II—Section 2

Notifications or Orders of interest to a Section of the public issued by Secretariat Departments.

### NOTIFICATIONS BY GOVERNMENT

## COMMERCIAL TAXES AND REGISTRATION DEPARTMENT

NOTIFICATION UNDER THE TAMIL NADU GOODS AND SERVICES TAX ACT.

[G.O. Ms. No. 56, Commercial Taxes and Registration (B1), 14th May 2018, chithirai 31, vilambi, Thiruvalluvar Aandu-2049]

#### No. II(2)/CTR/448(f)/2018.

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 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 declaration in FORM GST TRAN-1 was submitted but not filed on the common portal on or before the

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.

> Ka. BALACHANDRAN, Principal Secretary to Government.