

GOVERNMENT OF TELANGANA

ABSTRACT

The Telangana Goods and Services Tax Act, 2017 – Waiver of the late fee for late filing of **Form GSTR- 3B** for the month of July, 2017 onwards – Notification - Orders - Issued.

REVENUE (CT.II) DEPARTMENT

G.O.Ms.No. 16

Dated: 13-02-2019

Read:-

From the Commissioner of State Tax, Telangana, Hyderabad, Lr No. CST's Ref No. A(1)/103/2017, Dated 21.01.2019.

ORDER:-

The following Notification will be published in an Extra-ordinary issue of Telangana Gazette Dt. 13.02.2019.

NOTIFICATION

In exercise of the powers conferred by section 128 of the Telangana Goods and Services Tax Act, 2017 (Act No.23 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 issued in G.O. Ms No. 214, Revenue (CT-II) Department, Dt. 26-09-2017, 251, Revenue (CT-II) Department, Dt. 22-11-2017 and G.O.Ms No. 292, Revenue (CT-II) Department, Dt. 20-12-2017, 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 GSTR-3B 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 TELANGANA)

SOMESH KUMAR

PRINCIPAL SECRETARY TO GOVERNMENT

To:

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing) Telangana, Hyderabad for publication of the Notification (he is requested to supply 50 copies of the notification to this Department and 300 copies to Commissioner of Commercial Taxes, Telangana, Hyderabad)

The Commissioner of State Tax, Telangana State, Hyderabad.

The Secretary, GST Council, 5th Floor, Tower II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi-110 001.

The Principal Chief Commissioner, GST Hyderabad Zone, Kendriya GST, Bhavan, L.B. Stadium Road, Basheer Bagh, Hyderabad-500 004.

The Accountant General, Telangana State, Hyderabad.

The Law (A) Department

The P.S to Principal Secretary to Hon'ble Chief Minister (NR)

The P.S. to Principal Secretary to Government,

Revenue (CT & Ex) Department

Sf /Sc.

//FORWARDED :: BY ORDER//

SECTION OFFICER.