



# ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

**ಬಿಬಿಇ ರಾಜ್ಯ ಪತ್ರ**

ಭಾಗ-IVA Part-IVA	ಬೆಂಗಳೂರು, ಮಂಗಳವಾರ, ಜನವರಿ ೨೩, ೨೦೧೮ (ಮಾಘ ೩, ಶಕ ವರ್ಷ ೧೯೩೯) Bengaluru, Tuesday, January 23, 2018 (Magha 3, Shaka Varsha 1939)	ನಂ.೧೭೮ No.178
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FINANCE SECRETARIAT

NOTIFICATION (03/2018)

**NO. FD 47 CSL 2017, BENGALURU, DATED: 23/01/2018.**

In exercise of the powers conferred by section 128 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) (hereafter in this notification referred to as the said Act), the Government of Karnataka, on the recommendations of the Council, hereby waives the amount of late fee payable by any registered person for failure to furnish the return in **FORM GSTR-5** 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 central 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 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.

By order and in the name of  
the Governor of Karnataka,

**K.S. PADMAVATHI**  
Under Secretary to Government,  
Finance Department (CT-1).