

23 जनवरी 2018

एस०ओ० 124, 23 जनवरी 2018 का अंग्रेजी में निम्नलिखित अनुवाद बिहार-राज्यपाल के प्राधिकार से इसके द्वारा प्रकाशित किया जाता है, जो भारतीय संविधान के अनुच्छेद 348 के खंड (3) के अधीन अंग्रेजी भाषा में उसका प्राधिकृत पाठ समझा जायेगा।

[(सं०सं०-बिक्री-कर/जीएसटी/विविध-21/2017(खंड-I)-225)]

बिहार-राज्यपाल के आदेश से,

सुजाता चतुर्वेदी,
प्रधान सचिव।

The 23rd January 2018

Notification No. 3/2018-State Tax

S.O. 124, dated **23rd** January 2018— In exercise of the powers conferred by section 128 of the Bihar Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), the Governor of Bihar, on the recommendations of the Council, hereby waives the amount of late fee payable by any registered person for failure to furnish the details of outward supplies for any month/quarter in **FORM GSTR-1** 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 there are no outward supplies in any month/quarter, the amount of late fee payable by such registered person for failure to furnish the said details 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.

2. This notification shall come into force with effect from the 23rd January, 2018.

[(File No. Bikri-kar/GST/Vividh-21 /2017(Part-I)-225)]

By the order of Governor of Bihar,

SUJATA CHATURVEDI,

Principal Secretary,

अधीक्षक, सचिवालय मुद्रणालय,

बिहार, पटना द्वारा प्रकाशित एवं मुद्रित,

बिहार गजट (असाधारण) 49-571+10-डी0टी0पी0।

Website: <http://egazette.bih.nic.in>