

In pursuance of the provisions of clause (3) of Article 348 of the Constitution of India, the Governor is pleased to order the publication of the following English translation of the Notification No.1020/2017/9(120)/XXVII(8)/2017 dated 05 December, 2017 for general information.

Government of Uttarakhand
Finance Section-8
No.1020/2017/9(120)/ XXVII(8)/2017
Dehradun :: Dated:: 05 December, 2017


Notification

WHEREAS, the State Government is satisfied that it is expedient so to do in public interest;

NOW, THEREFORE, in exercise of the powers conferred by section 128 of the Uttarakhand Goods and Services Tax Act, 2017 (06 of 2017) (hereafter in this notification referred to as the said Act), on the recommendations of the Council, the Governor is pleased to allow to waive the amount of late fee payable by any registered person for failure to furnish the return in **FORM GSTR-3B** for the month of October, 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 October, 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.

2. This notification shall come into force with effect from the 15th day of November, 2017.


(Radha Raturi)
Principal Secretary