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NOTIFICATION

New Delhi, the 23rd January, 2018

No. 4/2018 – Central Tax

G.S.R.53(E).— In exercise of the powers conferred by section 128 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), the Central Government, 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.

[F. No.349/58/2017-GST(Pt.)]

Dr. SREEPARVATHY S.L., Under Secy.

अधिसूचना

नई दिल्ली, 23 जनवरी, 2018

सं. 5/2018—केन्द्रीय कर

सा.का.नि. 54 (अ).— केन्द्रीय सरकार, केन्द्रीय माल और सेवा कर अधिनियम, 2017 (2017 का 12) (जिसे इसके पश्चात् इस अधिसूचना में उक्त अधिनियम कहा गया है) की धारा 128 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, परिषद् की सिफारिशों पर, किसी रजिस्ट्रीकृत व्यक्ति द्वारा संदेय विलंब शुल्क की रकम का अधित्यजन किया जाता है, जो उक्त अधिनियम की धारा 47 के अधीन नियत तारीख द्वारा **प्ररूप जीएसटीआर-5** में विवरणी देने में असफल रहता है, जो प्रत्येक दिन जिसके दौरान ऐसी असफलता जारी रहती है के लिए पच्चीस रुपये की रकम से अधिक है:

परंतु, जहां उक्त विवरणी में, केन्द्रीय कर की कुल संदेय रकम शून्य है, उक्त अधिनियम की धारा 47 के अधीन नियत तारीख पर उक्त विवरणी देने में असफल रहने पर ऐसे रजिस्ट्रीकृत व्यक्ति द्वारा संदेय विलंब शुल्क की रकम उस विस्तार तक अधित्यजित रहेगी, जो प्रत्येक दिन जिसके दौरान उक्त असफलता जारी रहती है के लिए दस रुपये की रकम से अधिक है।

[फा.सं.349/58/2017-जीएसटी(पीटी.)]

डा. श्रीपार्वती एस.एल.,अवर सचिव

NOTIFICATION

New Delhi, the 23rd January, 2018

No. 5/2018 – Central Tax

G.S.R.54(E).— In exercise of the powers conferred by section 128 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), the Central Government, 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.

[F. No.349/58/2017-GST(Pt.)]

Dr. SREEPARVATHY S.L., Under Secy.

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