

GOVERNMENT OF PUDUCHERRY

(Abstract)

Commercial Taxes – Puducherry Goods and Services Tax Act, 2017 – Waiver of late fee payable for failure to furnish the return in **FORM GSTR-3B** by the due date for each of the months from October, 2017 to April, 2018 subject to certain conditions - Notification – Orders – Issued.

COMMERCIAL TAXES SECRETARIAT

G.O. Ms. No. 31

Puducherry, the 21st May, 2018

ORDER:


The following notification shall be published in the Extra-ordinary issue of the Official Gazette of the Government of Puducherry.

NOTIFICATION

In exercise of the powers conferred by section 128 of the Puducherry Goods and Services Tax Act, 2017 (Act No.6 of 2017), the Lieutenant-Governor, Puducherry, on the recommendations of the Council, hereby waives the late fee payable under section 47 of the said Act for failure to furnish the return in **FORM GSTR-3B** by the due date for each of the months from October, 2017 to April, 2018, for the class of registered persons whose declaration in **FORM GST TRAN-1** was submitted but not filed on the common portal on or before the 27th day of December, 2017:

Provided that such registered persons have filed the declaration in **FORM GST TRAN-1** on or before the 10th day of May, 2018 and the return in **FORM GSTR-3B** for each of such months, on or before the 31st day of May, 2018.

(By order of the Lieutenant-Governor)


Dr. V.CANDAVELOU, I.A.S.,
Commissioner-cum-Secretary
to Government (Finance)

To

The Director of Stationery & Printing,
Puducherry.

... *with the request send 150 copies of the Gazette publication of the notifications to this department for reference and record.*

Copy to: The Commissioner of State Tax, Commercial Taxes Department, Puducherry.