

Uttar Pradesh Shasan
Sansthatag Vitta, Kar Evam Nibandhan Anubhag-2

In pursuance of the provision of clause (3) of Article 348 of the Constitution, the Governor is pleased to order the publication of the following English Translation of Government notification no. KA.NI.-2-159/XI-9(47)/17-U.P.Act-1-2017-Order-(107)-2018 dated January 31, 2018:-

NOTIFICATION

No.KA.NI.-2-159/XI-9(47)/17- U.P.Act-1-2017-Order-(107)-2018

Lucknow : Dated : January 31, 2018

In exercise of the powers conferred by section 128 of the Uttar Pradesh Goods and Services Tax Act, 2017 (U.P. Act no. 1 of 2017) (hereinafter referred to as the said Act), read with section 21 of Uttar Pradesh General Clauses Act, 1904 (U.P. Act no. 1 of 1904) the Governor, 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 be deemed to have come into force with effect from 23rd January, 2018.

By Order,



(Mohd. Maroof)

Vishesh Sachiv