

08/2025

**Uttar Pradesh Shasan
Rajya Kar Anubhag-2**

In pursuance of the provision 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 Government notification No.330/XI-2-25-9(47)/17-T.C.-282-U.P.Act-1-2017-Order-(346)-2025 dated 12-03-2025:

NOTIFICATION

No.331/XI-2-25-9(47)/17-T.C.-282-U.P.Act-1-2017-Order-(346)-2025
Lucknow: Dated : 12-03-2025.

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), the Governor, on the recommendations of the Council, hereby waives the amount of late fee referred to in section 47 of the said Act in respect of the return to be furnished under section 44 of the said Act, for the financial years 2017-18 or 2018-19 or 2019-20 or 2020-21 or 2021-22 or 2022-23, which is in excess of the late fee payable under section 47 of the said Act upto the date of furnishing of FORM GSTR-9 for the said financial year, for the class of registered persons, who were required to furnish reconciliation statement in FORM GSTR-9C along with the annual return in FORM GSTR-9 for the said financial year but failed to furnish the same along with the said return in FORM GSTR-9, and furnish the said statement in FORM GSTR-9C, subsequently on or before the 31st March, 2025:

Provided that no refund of late fee already paid in respect of delayed furnishing of FORM GSTR-9C for the said financial years shall be available.

By order,

Signed by

M Devaraj

(M. Devaraj)
Pramukh Sachiv

Date: 12-03-2025 10:58:31