

Levy of late fee

47. ^[1] **Levy of late fee** ^[2] .

(1) Any registered person who fails to furnish the details of outward or inward supplies required under section 37 or section 38 or returns required under section 39 or section 45 by the due date shall pay a late fee of one hundred rupees for every day during which such failure continues subject to a maximum amount of five thousand rupees.

(2) Any registered person who fails to furnish the return required under section 44 by the due date shall be liable to pay a late fee of one hundred rupees for every day during which such failure continues subject to a maximum of an amount calculated at a quarter per cent. of his turnover in the State or Union territory.

^[1] Enforced with effect from 1.7.2017. Refer Cir. No. 9/2017- GST, dt.18.10.2017.

^[2] Refer Not. No. 28/2017-CT, dt. 1.9.2017; Not. No. 50/2017-CT, dt. 24.10.2017; Not. No. 64/2017-CT, dt. 15.11.2017; Not. No. 73/2017-CT, dt. 29.12.2017; Not. No. 4/2018-CT, dt. 23.1.2018; Not. No. 5/2018-CT, dt. 23.1.2018; Not. No. 6/2018-CT, dt. 23.1.2018; Not. No. 7/2018-CT, dt. 23.1.2018; Not. No. 13/2018-CT, dt. 7.3.2018; Not. No. 22/2018-CT, dt. 14.5.2018; Not. No. 24/2018-CT, dt. 28.5.2018; Not. No. 41/2018-CT, dt. 4.9.2018; Not. No. 75/2018-CT, dt. 31.12.2018; Not. No. 76/2018-CT, dt. 31.12.2018; Not. No. 77/2018-CT, dt. 31.12.2018; Not. No. 41/2019-CT, dt. 31.8.2019 & Not. No. 48/2019-CT, dt. 9.10.2019.