

Fully waiver of the amount of late fees leviable on account of delayed furnishing of FORM GSTR-1 for the period July, 2017 to September, 2018

Notification No: 75/2018-CT

Classification: Others

Date: 31-12-2018

G.S.R.....(E),– In exercise of the powers conferred by section 128 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance, Department of Revenue [Notification No. 4/2018](#) Central Tax, dated the 23rd January, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R.53(E), dated the 23rd January, 2018, namely:–

In the said notification, after the proviso, the following proviso shall be inserted, namely:–

“Provided further that the amount of late fee payable under section 47 of the said Act shall stand waived for the registered persons who failed to furnish the details of outward supplies in **FORM GSTR-1** for the months/quarters from July, 2017 to September, 2018 by the due date but furnishes the said details in **FORM GSTR-1** between the period from 22nd December, 2018 to 31st March, 2019.”.

Note:- The principal [notification No. 4/2018](#)-Central Tax, dated 23rd January, 2018 was published in the Gazette of India, Extraordinary, *vide* number G.S.R. 53 (E), dated the 23rd January, 2018.