



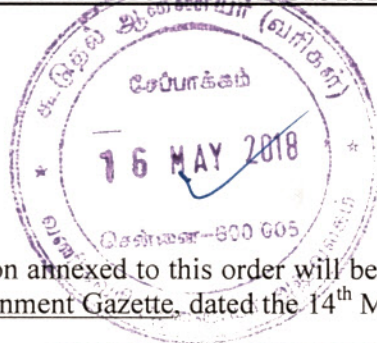
ABSTRACT

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 – Waiver of late fee payable under section 47 – Notification - Issued.

COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O. (Ms) No.56

Dated: 14.05.2018  
Chithirai-31  
Thiruvalluvar Aandu, 2049



ORDER:

The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 14<sup>th</sup> May, 2018.

**(BY ORDER OF THE GOVERNOR)**

**Ka. BALACHANDRAN**  
**PRINCIPAL SECRETARY TO GOVERNMENT**

To

- ✓ The Principal Secretary/Commissioner of State Tax, Chepauk, Chennai-5.  
The Works Manager, Government Central Press, Chennai-79.

(with a request to publish the Notification in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 14<sup>th</sup> May, 2018 and to send 100 copies to the Government and 500 copies to the Principal Secretary/Commissioner of State Tax, Chennai-5.)

All Additional Commissioners/Joint Commissioners/Deputy Commissioners of State Tax concerned (Through the Principal Secretary/Commissioner of State Tax, Chennai-5).

Copy to:

The Chief Minister's Office, Chennai – 9.

All Secretaries to Government, Chennai – 9.

(To communicate to all Heads of the Departments under their control)

The Accountant General (Accounts and Entitlements), Chennai-18 (By name).

The Accountant General (Audit-I) / (Audit-II), Tamil Nadu

Lekha Pariksha Bhavan, 361, Anna Salai, Chennai - 18.

The Commercial Taxes and Registration (B2) Department, Chennai-9. (for paper placing)

NIC, Chennai-9 (to host the G.O. on [www.tn.gov.in](http://www.tn.gov.in)).

SF/SC.

//Forwarded/ By Order//

*d. dindhi*  
14/5/2018  
SECTION OFFICER

**ANNEXURE.**

**NOTIFICATION.**

In exercise of the powers conferred by section 128 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Governor of Tamil Nadu, 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 27<sup>th</sup> day of December, 2017:

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

**Ka. BALACHANDRAN**  
**PRINCIPAL SECRETARY TO GOVERNMENT**

/True Copy/

*d. dindhi*  
*14/5/2018*  
**SECTION OFFICER**