

**GOVERNMENT OF RAJASTHAN
FINANCE DEPARTMENT
(TAX DIVISION)**

NOTIFICATION

Jaipur, dated: December 31, 2018

In exercise of the powers conferred by section 128 of the Rajasthan Goods and Services Tax Act, 2017 (Act No. 9 of 2017)(hereafter in this notification referred to as the said Act), the State Government, on the recommendations of the Council, and in supersession of this department's notification No. F.12(56)FD/Tax/2017-83 dated the 6th September, 2017, notification No. F.12(56)FD/Tax/2017-127, dated the 24th October, 2017, and notification No. F.12(46)FD/Tax/2017-Pt-II-141, dated the 15th November, 2017, except as respects things done or omitted to be done before such supersession, hereby waives the amount of late fee payable by any registered person for failure to furnish the return in FORM GSTR3B for the month of July, 2017 onwards 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 the total amount of State Tax payable in the said return is nil, the amount of late fee payable by such registered person for failure to furnish the said return for the month of July, 2017 onwards 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:

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 return in **FORM GSTR-3B** for the months of July, 2017 to September, 2018 by the due date but furnishes the said return between the period from 22nd December, 2018 to 31st March, 2019.

[F.12(46)FD/Tax/2017-Pt.-V-147]
By Order of the Governor,


(Onkar Mal Rajotiya)

Joint Secretary to the Government

Copy forwarded to the following for information and necessary action:-

1. Superintendent, Government Central Press, Jaipur along with a soft copy in CD for publication of this notification in part 4(c) of today's extra ordinary Gazette. It is requested that 10 copies of this notification may be sent to this Department and 10 copies along with bill may be sent to the Commissioner, Commercial Taxes Department, Rajasthan, Jaipur. Please ensure that soft copy in CD is same as hard copy provided to you for publication.
2. Principal Secretary to Hon'ble Chief Minister (Finance Minister).
3. Secretary to the Government of India-cum-ex-officio Secretary to the GST Council, GST Council Secretariat, New Delhi. **(Ref. 76/2018 of Central Tax)**.
4. Commissioner, Commercial Taxes Department, Rajasthan, Jaipur.
5. Accountant General, Rajasthan, Jaipur.

6. PS to Principal Secretary, Finance.
7. PS to Secretary, Finance (Revenue).
8. Director, Public Relations, Jaipur.
9. Technical Director, Finance (Computer Cell) Department for uploading this notification on website.
10. Guard File.



Joint Secretary to the Government