

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

NOTIFICATION

Jaipur, dated: September 28, 2020

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), read with section 148 of the said Act, the State Government, on the recommendations of the Council, hereby makes the following further amendments in this department's notification No. F,12(46)FD/TAX/2017-Pt-III-153, dated the 29th December, 2017, namely :-

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

“Provided also that late fee payable under section 47 of the said Act, shall stand waived which is in excess of two hundred and fifty rupees and shall stand fully waived where the total amount of state tax payable in the said return is nil, for the registered persons who failed to furnish the return in **FORM GSTR-4** for the quarters from July, 2017 to March, 2019 by the due date but furnishes the said return between the period from 22nd day of September, 2020 to 31st day of October, 2020.”

[F.12(46)FD/Tax/2017-III-240]

By Order of the Governor,




(NISHANT JAIN)

Joint Secretary to the Government

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

1. Superintendent, Government Central Press, Jaipur 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.
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. 67/2020 - Central Tax]
4. Chief Commissioner, State Tax, Rajasthan, Jaipur.
5. Accountant General, Rajasthan, Jaipur.
6. PS to Additional Chief 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.