

**NOTIFICATION**

Delhi, the 12th December, 2017

**No. 64/2017–State Tax**

**No. F. 3(71)/Fin(Rev-1)/2017-18/DS-VI/809.**—In exercise of the powers conferred by section 128 of the Delhi Goods and Services Tax Act, 2017 (Delhi Act 03 of 2017) (hereafter in this notification referred to as the said Act), the Lt. Governor of the National Capital Territory of Delhi, on the recommendations of the Council, hereby waives the amount of late fee payable by any registered person for failure to furnish the return in FORM GSTR-3B for the month of October, 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 October, 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.

2. This notification shall come into force with effect from the 15th day of November, 2017.

By Order and in the Name of the Lt. Governor  
of the National Capital Territory of Delhi,

A. K. SINGH, Dy. Secy. -VI (Finance)