

26/2/18

(TO BE PUBLISHED IN PART IV OF THE DELHI GAZETTE EXTRAORDINARY)

**GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI  
FINANCE (REVENUE-1) DEPARTMENT  
DELHI SACHIVALAYA, I.P. ESTATE: NEW DELHI-110 002**

No. F.3(87)/Fin (Rev-I)/2017-18/DS-VI/ 93

Dated: 23/2/ 2018

**Notification No. 5/2018- State Tax**

No. F.3(87)/Fin.(Rev-I)/2017-18/- 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 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-5** 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 central 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 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 23<sup>rd</sup> day of January, 2018.

On

2199/SC(P)  
27-2-18

By order and in the name of the  
Lt. Governor of the National Capital  
Territory of Delhi,

  
(A.K. Singh)

**Dy. Secretary VI (Finance)**

Dated: 23/2/ 2018

No. F.3(87)/Fin (Rev-I)/2017-18/DS-VI/ 93

Copy forwarded for information to:-


1. The Principal Secretary (GAD), Government of NCT of Delhi in duplicate with the request to publish the notification in Delhi Gazette Part-IV (Extraordinary) in today's date.
2. The Principal Secretary to the Hon'ble Lieutenant Governor, Delhi
3. The Principal Secretary to the Hon'ble Chief Minister, Government of NCT of Delhi, Delhi Sachivalaya, I.P Estate, New Delhi
4. The Principal Secretary (Finance), Government of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi
5. The Commissioner, State Tax, Delhi, Vyapar Bhawan, I.P. Estate, New Delhi.

SCCPolicy  
3736/CST  
27/2/18

M. J. 22/1/18  
M. (P. R. Y.)  
L. S. J.  
Addl. Comm. (GST)  
B. B. W.

5653/AC27/CST  
27/2/18

6. The Secretary to Finance Minister, Govt. of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi
7. The P.A. to the Leader of Opposition, 29, Delhi Legislative Assembly, Old Secretariat, Delhi.
8. The Additional Secretary (Law), Government of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi
9. OSD to Chief Secretary, Government of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi.
10. Guard File.
11. Website



(A.K. Singh)

**Dy. Secretary VI (Finance)**