GOVERNMENT OF GUJARAT NOTIFICATION FINANCE DEPARTMENT

Sachivalaya, Gandhinagar Dated the 9th July, 2021.

Notification No. 28/2021-State Tax

Gujarat Goods and Services Tax Act, 2017 **No.(GHN-48) GST-2021/S.128(33)TH:**- In exercise of the powers conferred by section 128 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017) (hereafter in this notification referred to as the said Act), the Government of Gujarat, on the recommendations of the Goods and Services Tax Council, and in supersession of notification of the Government of Gujarat, Finance Department No. (GHN-115) GST-2020/S.128(26)TH dated the 17th December, 2020 being Notification No. 89/2020-State Tax, except as respects things done or omitted to be done before such supersession, hereby waives the amount of penalty payable by any registered person under section 125 of the said Act for non-compliance of the provisions of notification of the Government of Gujarat, Finance Department No. (GHN-21) GST-2020/R.46(2) TH dated the 27th March, 2020 being Notification No. 14/2020-State Tax, between the period from the 1st day of December, 2020 to the 30th day of September, 2021.

By order and in the name of Governor of Gujarat,

Dilip Thaker
Deputy Secretary to Government

No.GST-2017-1613-GSTCell Government of Gujarat Finance Department, Sachivalaya, Gandhinagar Dated.9.07.2021

Copy through email to:-

- -Additional Chief Secretary to Hon. Chief Minister, Sachivalaya, Gandhinagar
- -Personal Secretary to Hon. Deputy Chief Minister, Sachivalaya, Gandhinagar
- -Additional Chief Secretary, Finance Department, Sachivalaya, Gandhinagar
- -Chief Commissioner of State Tax, Gujarat State, Ahmedabad
- -Secretary (Economic Affairs), Finance Department, Sachivalaya, Gandhinagar
- -Secretary, Legislative & Parliamentary Affairs Dept., Sachivalaya, Gandhinagar (With request to publish Gujarati translation of this notification in Government gazette and send 25 copies to Finance Department and 25 copies to Chief Commissioner of State Tax, Gujarat State, Ahmedabad.)
- -Manager Government Central Press, Gandhinagar

(With request to publish this notification in Government gazette Extraordinary issue and send 25 copies to Finance Department, 25 copies to Chief Commissioner of State Tax, Gujarat State, Ahmedabad and 10 copies to Legislative & Parliamentary Affairs Department., Sachivalaya, Gandhinagar.)

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(S.N.Chavada) Section Officer, Finance Department

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