



കേരള ഗസറ്റ് KERALA GAZETTE

അസാധാരണം EXTRAORDINARY

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Friday

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No. 2740

GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G.O.(P) No.106/2022/TAXES.

Dated, Thiruvananthapuram, 18th August, 2022

2nd Chingam, 1198

S. R. O. No. 818/2022

In exercise of the powers conferred by section 128 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017), the Government of Kerala, on the recommendations of the Council, hereby makes the following further amendments in the notification issued under G.O.(P) No.24/2018/TAXES.



dated 9th March, 2018 and published as S.R.O. No.141/2018 in the Kerala Gazette Extraordinary No. 617 dated 9th March, 2018, namely :-

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

“Provided also that the late fee payable for delay in furnishing of FORM GSTR-4 for the Financial Year 2021-22 under section 47 of the said Act shall stand waived for the period from the 1st day of May, 2022 till the 30th day of June, 2022.”.

2. This notification shall be deemed to have come into force with effect from the 26th day of May, 2022.

By order of the Governor,
RAJESH KUMAR SINGH,
Additional Chief Secretary to Government.

Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)

On the recommendation of the Goods and Services Tax Council, the Government have decided to grant waiver in late fee for delay in furnishing of FORM GSTR-4 for the Financial Year 2021-22 under section 47 of the said Act for the period from the 1st day of May, 2022 till the 30th day of June, 2022.

The notification is intended to achieve the above object.

