

**Uttar Pradesh Shasan**  
**Rajya kar Anubhag -2**

In pursuance of the provisions of clause (3) of Article 348 of the Constitution of India, the Governor is pleased to order the publication of the following English translation of Government Notification no.-847/XI-2-21-9(47)/17- U.P. Act-1-2017-Order-(198)-2021 dated ~~September 02~~, 2021.

**NOTIFICATION**

No.-847/XI-2-21-9(47)/17- U.P. Act-1-2017-Order- (198)-2021  
Lucknow: Dated: ~~September 02~~, 2021

In exercise of the powers conferred by section 128 of the Uttar Pradesh Goods and Services Tax Act, 2017 (U.P. Act no 1 of 2017) (hereafter in this notification referred to as the said Act), the Governor, on the recommendations of the Council, hereby makes the following further amendments in the notification No. KA.NI-2-136/XI-9(42)/17-U.P. Act-1--2017-Order-(99)-2018 Dated 30-01-2018, namely: —

In the said notification, after the third proviso, the following proviso shall be inserted, namely: —

“Provided also that the total amount of late fee payable under section 47 of the said Act for financial year 2021-22 onwards, by the registered persons who fail to furnish the return in **FORM GSTR-4** by the due date, shall stand waived -

- (i) which is in excess of two hundred and fifty rupees where the total amount of state tax payable in the said return is nil;
- (ii) which is in excess of one thousand rupees for the registered persons other than those covered under clause (i).”

2. This notification shall be deemed to have come into force with effect from 1<sup>st</sup> day of June, 2021.

By Order,



(Sanjiv Mittal)

Apar Mukhya Sachiv