

Uttar Pradesh Shasan
Rajya kar Anubhag-2

In pursuance of the provision 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.-509/XI-2-23-9(47)/17-T.C.210-U.P.Act-1-2017-Order-(268)-2023 dated April 24, 2023.

NOTIFICATION

No.-509/XI-2-23-9(47)/17-T.C.210-U.P.Act-1-2017-Order-(268)-2023

Lucknow: Dated: April 24, 2023

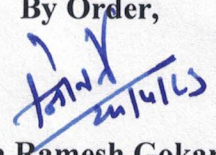
In exercise of the powers conferred by section 128 of the Uttar Pradesh Goods and Services Tax Act, 2017 (U.P. Act no. 1 of 2017) (hereinafter referred to as the "said Act"), the Governor, on the recommendations of the Council, hereby makes the following further amendments in the notification No. KA.NI-2-136/XI-9(42)/17-U.P.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

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

“Provided also that the amount of late fee payable under section 47 of the said Act shall stand waived which is in excess of two hundred and fifty rupees and shall stand fully waived where the total amount of state tax payable in the said return is nil, for the registered persons who fail to furnish the return in FORM GSTR-4 for the quarters from July, 2017 to March 2019 or for the Financial years from 2019-20 to 2021-22 by the due date but furnish the said return between the period from the 1st day of April, 2023 to the 30th day of June, 2023.”.

2. This notification shall be deemed to have come into force on 31st day of March, 2023.

By Order,


(Nitin Ramesh Gokarn)
Apar Mukhya Sachiv.