



NOTIFICATION NO. 50/2017 - CENTRAL TAX, DATED 24-10-2017 [UPDATED]

[Superseded by Notification No. 76/2018 - Central Tax, dated 31-12-2018]

In exercise of the powers conferred by section 128 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby waives the late fee payable under section 47 of the said Act, for all registered persons who failed to furnish the return in FORM GSTR-3B for the months of August and September 2017 by the due date.