

CENTRAL TAX

NOTIFICATION NO. - 77/2018

DATE - 31ST DECEMBER 2018

**Seeks to fully waive the amount of late fees leviable on account of delayed furnishing of FORM GSTR-4 for the period July, 2017 to September, 2018.**

Entire late fees for the quarters from July, 2017 to September, 2018 and upto September-2018 has been waived off for all type of tax payer provided that pending returns such as GSTR-4 should be filed before 31.03.2019.