GOVERNMENT OF RAJASTHAN FINANCE DEPARTMENT (TAX DIVISION)

NOTIFICATION

Jaipur, dated: July 06, 2020

In exercise of the powers conferred by section 128 of the Rajasthan Goods and Services Tax Act, 2017 (Act No. 9 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendment in this department's notification No. F.12(46)FD/Tax/2017-Pt.-IV-159, dated the 23rd January, 2018, namely:—

In the said notification, for the fourth proviso, the following proviso shall be substituted, namely: -

"Provided also that the amount of late fee payable under section 47 of the said Act shall stand waived for the registered persons who fail to furnish the details of outward supplies for the months or quarter mentioned in column (2) of the Table below in **FORM GSTR-1** by the due date, but furnishes the said details on or before the dates mentioned in column (3) of the said Table:-

Table

Sl. No. (1)	Month/ Quarter (2)	Dates (3)
2.	April, 2020	24 th day of July, 2020
3.	May, 2020	28 th day of July, 2020
4.	June, 2020	05 th day of August, 2020
5.	January to March, 2020	17 th day of July, 2020
6.	April to June, 2020	03 rd day of August, 2020.".

[F.12 (46) FD/Tax/2017 Pt-III-202] By Order of the Governor,

(NISHANT JAIN)

Joint Secretary to the Government

Copy forwarded to the following for information and necessary action:-

- 1. Superintendent, Government Central Press, Jaipur for publication of this notification in part 4(c) of today's extra ordinary Gazette. It is requested that 10 copies of this notification may be sent to this Department and 10 copies along with bill may be sent to the Commissioner, Commercial Taxes Department, Rajasthan, Jaipur.
- 2. Principal Secretary to Hon'ble Chief Minister (Finance Minister).
- 3. Secretary to the Government of India-cum-ex-officio Secretary to the GST Council, GST Council Secretariat, New Delhi. [Ref. 53/2020 Central Tax]
- 4. Chief Commissioner, Commercial Taxes Department, Rajasthan, Jaipur.
- 5. Accountant General, Rajasthan, Jaipur.
- 6. PS to Additional Chief Secretary, Finance.
- 7. PS to Secretary, Finance (Revenue).
- 8. Director, Public Relations, Jaipur.
- 9. Technical Director, Finance (Computer Cell) Department for uploading this notification on website.

10. Guard File.

Joint Secretary to the Government