**[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]**

**Government of India**
**Ministry of Finance**
**Department of Revenue**
**Central Board of Excise and Customs**

**Notification No. 5/2018 – Central Tax**

**New Delhi, the 23rd January, 2018**

G.S.R……(E):- In exercise of the powers conferred by section 128 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), the Central Government, on the recommendations of the Council, hereby waives the amount of late fee payable by any registered person for failure to furnish the return in **FORM GSTR-5** by the due date under section 47 of the said Act, which is in excess of an amount of twenty-five rupees for every day during which such failure continues:

Provided that where the total amount of central tax payable in the said return is nil, the amount of late fee payable by such registered person for failure to furnish the said return by the due date under section 47 of the said Act shall stand waived to the extent which is in excess of an amount of ten rupees for every day during which such failure continues.

IndiaCode

[F. No.349/58/2017-GST(Pt.)]

(Dr. Sreeparvathy S.L.)
Under Secretary to the Government of India