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

**Notification No.28 /2017 – Central Tax**

**New Delhi, the 01<sup>st</sup> September, 2017**

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), 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 month of July, 2017** by the due date.

[F. No. 349/74/2017-GST(Pt.)]

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