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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