

Central Goods & Services Tax Act, 2017

Section 47 : Levy of late fee

- (1) Any registered person who fails to furnish the details of outward ¹[****] supplies required under section 37 ²[****] or returns required under section 39 or section 45 ³[or section 52] by the due date shall pay a late fee of one hundred rupees for every day during which such failure continues subject to a maximum amount of five thousand rupees.
 - (2) Any registered person who fails to furnish the return required under section 44 by the due date shall be liable to pay a late fee of one hundred rupees for every day during which such failure continues subject to a maximum of an amount calculated at a quarter per cent. of his turnover in the State or Union territory.
-

-
- 1 The words "or inward" omitted by [Finance Act, 2022](#) (No. 6 of 2022). It is made effective from 01-10-2022 by Noti. No. 18/2022–Central Tax, dt. 28-09-2022.
 - 2 The words and figures "or section 38" omitted by [Finance Act, 2022](#) (No. 6 of 2022). It is made effective from 01-10-2022 by Noti. No. 18/2022–Central Tax, dt. 28-09-2022.
 - 3 Inserted by [Finance Act, 2022](#) (No. 6 of 2022). It is made effective from 01-10-2022 by Noti. No. 18/2022–Central Tax, dt. 28-09-2022.