

**Chhattisgarh Goods & Services Tax Act, 2017**

**Section 128 : Power to waive penalty or fee or both**

The Government may, by notification, waive in part or full, any penalty referred to in section 122 or section 123 or section 125 or any late fee referred to in section 47 for such class of taxpayers and under such mitigating circumstances as may be specified therein on the recommendations of the Council.

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