GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

NOTIFICATION

The 31st December, 2018


Provided that where the total amount of State 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 for the month of July, 2017 onwards 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:

Provided further that the amount of late fee payable under section 47 of the said Act shall stand waived for the registered persons who failed to furnish the return in FORM GSTR-3B for the months of July, 2017 to September, 2018 by the due date but furnishes the said return between the period from 22nd December, 2018 to 31st March, 2019.

[No. 40982-FIN-CT1-TAX-0043-2017]

By order of the Governor

Deputy Secretary to Government
Memo No. 40903 /F., Date- 21.12.18

Copy forwarded to the Gazette Cell of Commerce & Transport Department, Government of Odisha, Bhubaneswar for information and necessary action with a request to publish this notification in an extraordinary issue of the Odisha Gazette immediately.

Three hundred copies of the notification may please be supplied to this Department.

This is statutory and will bear SRO Number.

Deputy Secretary to Government

Memo No. 40904 /F., Date- 21.12.18

Copy forwarded to the Commissioner of CT & GST, Odisha, Cuttack for information and necessary action.

Deputy Secretary to Government

Memo No. 40905 /F., Date- 31.12.2018

Copy forwarded to Head State Portal Group, IT Centre, Secretariat for hosting in the Orissa Government website – www.orissagov.ocac.in Finance Department.

Deputy Secretary to Government