GOVERNMENT OF ODISHA  
FINANCE DEPARTMENT  

NOTIFICATION  
The 30th June, 2020


In the said notification,-

(i) in the third proviso, for the Table, the following Table shall be substituted, namely :-

“Table

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Class of registered persons</th>
<th>Tax period</th>
<th>Condition</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Taxpayers having an aggregate turnover of more than rupees 5 crores in the</td>
<td>February, 2020, March, 2020 and April, 2020</td>
<td>If return in FORM GSTR-3B is furnished on or before the 24th day of</td>
</tr>
<tr>
<td>Preceding financial year</td>
<td>June, 2020</td>
<td></td>
<td></td>
</tr>
<tr>
<td>--------------------------</td>
<td>------------</td>
<td></td>
<td></td>
</tr>
<tr>
<td>February, 2020</td>
<td>If return in FORM GSTR-3B is furnished on or before the 30th day of June, 2020</td>
<td></td>
<td></td>
</tr>
<tr>
<td>March, 2020</td>
<td>If return in FORM GSTR-3B is furnished on or before the 5th day of July, 2020</td>
<td></td>
<td></td>
</tr>
<tr>
<td>April, 2020</td>
<td>If return in FORM GSTR-3B is furnished on or before the 9th day of July, 2020</td>
<td></td>
<td></td>
</tr>
<tr>
<td>May, 2020</td>
<td>If return in FORM GSTR-3B is furnished on or before the 15th day of September, 2020</td>
<td></td>
<td></td>
</tr>
<tr>
<td>June, 2020</td>
<td>If return in FORM GSTR-3B is furnished on or before the 25th day of September, 2020</td>
<td></td>
<td></td>
</tr>
<tr>
<td>July, 2020</td>
<td>If return in FORM GSTR-3B is furnished on or before the 29th day of September, 2020</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

(ii) after the third proviso, the following provisos shall be inserted, namely: –

"Provided also that the total amount of late fee payable for a tax period, under section 47 of the said Act shall stand waived which is in excess of an amount of two hundred and fifty rupees for the registered person who failed to furnish the return in
FORM GSTR-3B for the months of July, 2017 to January, 2020, by the due date but furnishes the said return between the period from 01\textsuperscript{st} day of July, 2020 to 30\textsuperscript{th} day of September, 2020:

Provided also that where the total amount of State tax payable in the said return is nil, the total amount of late fee payable for a tax period, under section 47 of the said Act shall stand waived for the registered person who failed to furnish the return in FORM GSTR-3B for the months of July, 2017 to January, 2020, by the due date but furnishes the said return between the period from 01\textsuperscript{st} day of July, 2020 to 30\textsuperscript{th} day of September, 2020."

[ No. 19373 - FIN-CT1-TAX-0002/2020]

By order of the Governor

Joint Secretary to Government
Memo No. 19374 /F., Date- 30.06.2020

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.

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

This is statutory and will bear SRO Number.

Joint Secretary to Government

Memo No. 19375 /F., Date- 30.06.2020

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

Joint Secretary to Government

Memo No. 19376 /F., Date- 30.06.2020

Copy forwarded to Head State Portal Group, IT Centre, Lok seva Bhawan for hosting in the Odisha Government website – www.orissagov.ocac.in Finance Department.

Joint Secretary to Government