

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

NOTIFICATION
The 29th June, 2019

S.R.O. No. — In exercise of the powers conferred by section 148 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017) (hereafter in this notification referred to as the said Act), the State Government, on the recommendations of the Goods and Services Tax Council, hereby notifies the registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons who shall follow the special procedure as mentioned below for furnishing the details of outward supply of goods or services or both.

2. The said registered persons shall furnish the details of outward supply of goods or services or both in **FORM GSTR-1** under the Odisha Goods and Services Tax Rules, 2017, effected during the quarter as specified in column (2) of the Table below till the time period as specified in the corresponding entry in column (3) thereof, namely:-

Table

Sl. No.	Quarter for which details in FORM GSTR-1 are furnished	Time period for furnishing details in FORM GSTR-1
(1)	(2)	(3)
1	July –September, 2019	31 st October, 2019

3. The time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 and sub-section (1) of section 39 of the said Act, for the July, 2019 to September, 2019 shall be subsequently notified.

[No. 22607 - FIN-CT1-TAX-0043/2017]

By order of the Governor

Sourajit Rout

Deputy Secretary to Government

Memo No.

22608

/F., Date-

29.06.2019

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.

22609

/F., Date-

29.06.2019

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

Deputy Secretary to Government

Memo No.

22610

/F., Date-

29.06.2019

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