

**GOVERNMENT OF ODISHA  
FINANCE DEPARTMENT**

\*\*\*\*\*

**NOTIFICATION**

The 10<sup>th</sup> August, 2018

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, do hereby notify the registered persons having aggregate turnover of up to 1.5 crore rupees (rupees one crore fifty lakhs) in the preceding financial year or in 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 persons may furnish the details of outward supply of goods or services or both in **FORM GSTR-1** of 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) of the said Table.

**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, 2018	31 <sup>st</sup> October, 2018
2	October - December, 2018	31 <sup>st</sup> January, 2019
3	January - March, 2019	30 <sup>th</sup> April, 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 months of July, 2018 to March, 2019 shall be subsequently notified.

[No. 26518 FIN-CT1-TAX- 0043/2017]

By order of the Governor

*Satyanajit Rout*

Under Secretary to Government

Memo No. 26519 /F. Date: 10.08.2018

Copy forwarded to the Gazette Cell of Commerce & Transport (Commerce) Department for information with request to publish the Notification in the extraordinary issue of the Odisha Gazette immediately.

Three hundred fifty (350) copies of notification may please be supplied to this Department and one hundred (100) copies to the Commissioner of CT & GST, Odisha, Cuttack.

This is Statutory and will bear SRO Number.

*Sout*

Memo No. 26520 /F., Date: 10.08.2018  
Under Secretary to Government

Copy forwarded to the Head State Portal Group, IT Centre, Secretariat for hosting in the Odisha Government website- [www.orissagov.ocac.in](http://www.orissagov.ocac.in) Finance Department.

*Sout*

Memo No. 26521 /F., Date: 10.08.2018

Under Secretary to Government

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

*Sout*

Under Secretary to Government