

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

NOTIFICATION
The 10th September, 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), and in supersession of the notifications of the Government of Odisha in the Finance Department No.33217-FIN-CT1-TAX-0043/2017/FIN, dated the 15th November, 2017 published in the Extraordinary issue no. 1920 of the *Odisha Gazette*, dated the 15th November, 2017 bearing S.R.O. No. 557/2017 and No. 26518-FIN-CT1-TAX-0043/2017/FIN, dated the 10th August, 2018 published in the Extraordinary issue No. 1432 of the *Odisha Gazette*, dated the 10th August, 2018 bearing S.R.O. No. 337/2018 except as respects things done or omitted to be done before such supersession, 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 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, 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, 2017	31 st October, 2018
2	October - December, 2017	31 st October, 2018
3	January - March, 2018	31 st October, 2018
4	April – June, 2018	31 st October, 2018
5	July - September, 2018	31 st October, 2018
6	October - December, 2018	31 st January, 2019
7	January - March, 2019	30 th April, 2019

Provided that the details of outward supply of goods or services or both in **FORM GSTR-1** to be filed for the quarters from July, 2017 to September, 2018 by the taxpayers who have obtained Goods and Services Tax Identification Number (GSTIN) in terms of

Finance Department notification No.25885-FIN-CT1-TAX-0043/2017/FIN, dated the 6th August, 2018 published in the Extraordinary issue No. 1378 of the Odisha Gazette, dated the 6th August, 2018 bearing S.R.O. No. 333/2018 shall be furnished electronically through the common portal, on or before the 31st day of December, 2018.

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, 2017 to March, 2019 shall be subsequently notified.

[No. 29215 -FIN-CT1-TAX-0043-2017]

By the order of the Governor

Sarungjit Rout

Under Secretary to Government

Memo No. 29216

/F., Date- 10.09.2018

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.

Satyanajit Rout

Under Secretary to Government

Memo No. 29217

/F., Date- 10.09.2018

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

Satyanajit Rout

Under Secretary to Government

Memo No. 29218

/F., Date- 10.09.2018

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

Satyanajit Rout

Under Secretary to Government