

**GOVERNMENT OF ODISHA**  
**FINANCE DEPARTMENT**

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**NOTIFICATION**

**The 15<sup>th</sup> November, 2017**

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), 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 in the preceding financial year or the current financial year, as the class of registered persons who shall follow the special procedure as detailed below for furnishing the details of outward supply of goods or services or both.


2. The said persons shall furnish the details of outward supply of goods or services or both in **FORM GSTR-1** 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**

<b>Sl No.</b>	<b>Quarter for which the details in FORM GSTR-1 are furnished</b>	<b>Time period for furnishing the details in FORM GSTR-1</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
1	July - September, 2017	31 <sup>st</sup> December, 2017
2	October - December, 2017	15 <sup>th</sup> February, 2018
3	January - March, 2018	30 <sup>th</sup> April, 2018

[No. 33217 FIN-CT1-TAX- 0043 /2017]

By Order of the Governor

  
Deputy Secretary to Government