GOVERNMENT OF ODISHA FINANCE DEPARTMENT

NOTIFICATION The Coctober, 2019

S.R.O. No.

- In exercise of the powers conferred by section 128 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act. 7 of 2017), (hereinafter in this notification referred to as the said Act), the State Government, on the recommendations of the Goods and Services Tax Council, hereby waives the amount of late fee payable under section 47 of the said Act, by the following class of taxpayers: –

- (i) the registered persons whose principal place of business is in the district mentioned in column (3) of the Table below, of the State as mentioned in column
 (2) of the said Table, having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year, who have furnished, electronically through the common portal, details of outward supplies in FORM GSTR-1 of the Odisha Goods and Services Tax Rules, 2017, for the month of July, 2019, on or before the 20th September, 2019;
- (ii) the Input Service Distributors whose principal place of business is in the district mentioned in column (3) of the said Table, of the State as mentioned in column (2) of the said Table, who have furnished, electronically through the common portal, return in **FORM GSTR-6** of the Odisha Goods and Services Tax Rules, 2017, for the month of July, 2019, on or before the 20th September, 2019;

Table

| Sl. | Name of | Name of District |
|-----|---------|---|
| No. | State | |
| (1) | (2) | (3) |
| 6. | Odisha | Balangir, Sonepur, Kalahandi, Nuapada, Koraput, Malkangiri, |
| | | Rayagada, Nawarangpur. |

[No. 34981 - FIN-CT1-TAX- 0043 /2017]

By order of the Governor

Joint Secretary to Government

34982 Memo No.

/F., Date- 16.10.2019

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.

Joint Secretary to Government

Memo No.

34983

/F.,

Date-

16.10.2019

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

Joint Secretary to Government

34 984 Memo No.

/F.,

Date- 16.10.2019

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.