

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

NOTIFICATION

The 16th October, 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), (hereinafter in this notification referred to as the said Act), the State Government, on the recommendations of the Goods and Services Tax Council, 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 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) 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	October, 2019 to December, 2019	31 st January, 2020
2	January, 2020 to March, 2020	30 th April, 2020

3. The time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 of the said Act, for the months of October, 2019 to March, 2020, shall be subsequently notified in the Official Gazette.

[No. 34985 - FIN-CT1-TAX- 0043 /2017]

By order of the Governor

Smita Kant
Joint Secretary to Government

Memo No. 34986 /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. 34987 /F., Date- 16.10.2019

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


Joint Secretary to Government

Memo No. 34988 /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.


Joint Secretary to Government