

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

NOTIFICATION

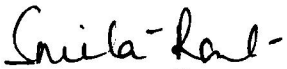
The 16th October, 2019

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 referred to as the said Act), the State Government, on the recommendations of the Goods and Services Tax Council, hereby notifies those registered persons whose aggregate turnover in a financial year does not exceed two crore rupees and who have not furnished the annual return under sub-section (1) of section 44 of the said Act read with sub-rule (1) of rule 80 of the Odisha Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules) before the due date, as the class of registered persons who shall, in respect of financial years 2017-18 and 2018-19, follow the special procedure such that the said persons shall have the option to furnish the annual return under sub-section (1) of section 44 of the said Act read with sub-rule (1) of rule 80 of the said rules:

Provided that the said return shall be deemed to be furnished on the due date if it has not been furnished before the due date.

[No. 34989 - FIN-CTI-TAX-0043 /2017]

By order of the Governor



Joint Secretary to Government

Memo No. 34990 /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. 34991 /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. 34992 /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