

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

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**NOTIFICATION**

**The 30<sup>th</sup> December, 2017**

S.R.O. No.           – In exercise of the powers conferred by section 128 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 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, do hereby waive the amount of late fee payable under section 47 of the said Act, by any registered person for failure to furnish the return in **FORM GSTR-4** by the due date, which is in excess of an amount of twenty five rupees for every day during which such failure continues:

Provided that where the total amount payable in lieu of State tax in the said return is nil, the amount of late fee payable under section 47 of the said Act, by any registered person for failure to furnish the said return by the due date shall stand waived to the extent which is in excess of an amount of ten rupees for every day during which such failure continues.

[No. *38439* FIN-CT1-TAX-0043/2017]

By order of the Governor

*Saranyajit Rout*  
Under Secretary to Government

Memo No. 38440 /F.,

Date- 30.12.2017

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.

Four hundred copies of the notification may please be supplied to this Department and one hundred copies to Commissioner of Commercial Taxes, Odisha, Cuttack.

This is statutory and will bear SRO Number.

Saranyajit Rout  
Under Secretary to Government

Memo No. 38441 /F.,

Date- 30.12.2017

Copy forwarded to the Commissioner of Commercial Taxes, Odisha, Cuttack for information and necessary action.

Saranyajit Rout  
Under Secretary to Government

Memo No. 38442 /F.,

Date- 30.12.2017

Copy forwarded to Head State Portal Group, IT Centre, Secretariat for hosting in the Orissa Government website – [www.orissagov.ocac.in](http://www.orissagov.ocac.in) Finance Department.

Saranyajit Rout  
Under Secretary to Government