

**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 148 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017), and in supersession of Finance Department notification No. 33217-FIN-CT1-TAX-0043/2017/FIN dated 15.11.17, published in the Extraordinary issue No.1920 of the Odisha Gazette dated 15.11.17, bearing S. R.O. No.557, except as respects things done or omitted to be done before such supersession, the State Government, on the recommendations of the Goods and Services Tax Council, do hereby notify the registered persons having aggregate turnover of upto 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons who may follow the special procedure as detailed below for furnishing the details of outward supply of goods or services or both.

2. The said persons may 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**

Sl No.	Quarter for which the details in FORM GSTR-1 are furnished	Time period for furnishing the details in FORM GSTR-1
(1)	(2)	(3)
1	July - September, 2017	10 <sup>th</sup> January, 2018
2	October - December, 2017	15 <sup>th</sup> February, 2018
3	January - March, 2018	30 <sup>th</sup> April, 2018

3. The special procedure or extension of the time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 and sub-section (1) of section 39 of the Act, for the months of July, 2017 to March, 2018 shall be subsequently notified in the Official Gazette.

[No. 38447 FIN-CT1-TAX- 0043/2017]

By order of the Governor

*Saranyajit Rout*

Under Secretary to Government

Memo No. 38448 /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.

Saumyajit Rout  
Under Secretary to Government

Memo No. 38449 /F.,

Date- 30.12.2017

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

Saumyajit Rout  
Under Secretary to Government

Memo No. 38450 /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.

Saumyajit Rout  
Under Secretary to Government