

**GOVERNMENT OF ODISHA
FINANCE DEPARTMENT**

NOTIFICATION

The 31st December, 2018

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), the State Government, on the recommendations of the Goods and Services Tax Council, do hereby make the following amendments in notification of the Government of Odisha in the Finance Department No. 38439-FIN-CT1-TAX-0043/2017/FIN, dated the 30th December, 2017, published in the Extraordinary issue No, 2375 of the *Odisha Gazette*, dated the 30th December, 2017 bearing **S.R.O. No. 776/2017**, namely:–

In the said notification, after the first proviso, the following proviso shall be inserted, namely:–

“Provided further the amount of late fee payable under section 47 of the said Act shall stand waived for the registered persons who failed to furnish the return in **FORM GSTR-4** for the quarters from July, 2017 to September, 2018 by the due date but furnishes the said return between the period from 22nd December, 2018 to 31st March, 2019.”.

[No. 40987 -FIN-CT1-TAX- 0043-2017]

By order of the Governor

Sazimajit Rout

Deputy Secretary to Government

Memo No. 40988

/F., Date- 31.12.18

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.

Qout
31/12/18

Deputy Secretary to Government

Memo No. 40989

/F.,

Date- 21.12.18

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

Qout
31/12/18

Deputy Secretary to Government

Memo No. 40990

/F.,

Date- 31.12.18

Copy forwarded to Head State Portal Group, IT Centre, Secretariat for hosting in the Orissa Government website – www.orissagov.ocac.in Finance Department.

Qout
31/12/18

Deputy Secretary to Government