

GOVERNMENT OF ODISHA  
FINANCE DEPARTMENT

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NOTIFICATION  
The 7<sup>th</sup> April, 2020

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) (hereafter in this notification referred to as the said Act), read with section 148 of the said Act, the State Government, on the recommendations of the Goods and Services Tax Council, do hereby make the following amendment in the notification of the Government of Odisha in Finance Department No. 40982-FIN-CT1-TAX-0043/2017, dated the 31<sup>st</sup> December, 2018, published in the Extraordinary issue No. 2472 of the Odisha Gazette dated the 31<sup>st</sup> December, 2018 bearing S.R.O. No 503/2018, namely:–

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

“Provided also that the amount of late fee payable under section 47 shall stand waived for the tax period as specified in Column (3) of the Table given below, for the class of registered persons mentioned in the corresponding entry in Column (2) of the said Table, who fail to furnish the returns in **FORM GSTR-3B** by the due date, but furnishes the said return according to the condition mentioned in the corresponding entry in Column (4) of the said Table, namely:–

Table

S. No. (1)	Class of registered persons (2)	Tax period (3)	Condition (4)
1.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	February, 2020, March, 2020 and April, 2020	If return in <b>FORM GSTR-3B</b> is furnished on or before the 24 <sup>th</sup> day of June, 2020
2	Taxpayers having an aggregate turnover of more than rupees 1.5 crores and up to rupees five crores	February, 2020 and March, 2020	If return in <b>FORM GSTR-3B</b> is furnished on or before the 29 <sup>th</sup> day of June,

	in the preceding financial year		2020
		April, 2020	If return in <b>FORM GSTR-3B</b> is furnished on or before the 30 <sup>th</sup> day of June, 2020
3.	Taxpayers having an aggregate turnover of up to rupees 1.5 crores in the preceding financial year	February, 2020	If return in <b>FORM GSTR-3B</b> is furnished on or before the 30 <sup>th</sup> day of June, 2020
		March, 2020	If return in <b>FORM GSTR-3B</b> is furnished on or before the 3 <sup>rd</sup> day of July, 2020
		April, 2020	If return in <b>FORM GSTR-3B</b> is furnished on or before the 6 <sup>th</sup> day of July, 2020.”.

2. This notification shall be deemed to have come into force with effect from the 20<sup>th</sup> day of March, 2020.

[No. 13758 – FIN-CT1-TAX- 0002 /2020]

By order of the Governor

*Geeta Kant*

Joint Secretary to Government

Memo No.

13759


/F., Date-

07.04.2020

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.

Ten 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.

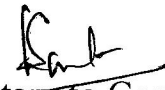
13760

/F.,

Date-

07.04.2020

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

  
Joint Secretary to Government

Memo No.

13761

/F.,

Date-

07.04.2020

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

  
Joint Secretary to Government