

**GOVERNMENT OF ODISHA  
FINANCE DEPARTMENT**

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**NOTIFICATION**

The 30<sup>th</sup> June, 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 Government, on the recommendations of the Goods and Services Tax Council, do hereby make the following further amendments 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, as amended from time to time, and the last such amendment is made in the notification of the Government of Odisha in the Finance Department No. 13758-FIN-CT1-TAX-0002/2020, dated the 7<sup>th</sup> April, 2020, published in the Extraordinary issue No.597 of the Odisha Gazette, dated the 7<sup>th</sup> April, 2020, bearing S.R.O. No. 101/2020, namely:—

In the said notification,-

(i) in the third proviso, for the Table, the following Table shall be substituted, namely :—

**“Table**

<b>S. No.</b>	<b>Class of registered persons</b>	<b>Tax period</b>	<b>Condition</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>
1.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the	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

	preceding financial year		June, 2020
2.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year, whose principal place of business is in the States of Odisha.	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 5 <sup>th</sup> day of July, 2020
		April, 2020	If return in <b>FORM GSTR-3B</b> is furnished on or before the 9 <sup>th</sup> day of July, 2020
		May, 2020	If return in <b>FORM GSTR-3B</b> is furnished on or before the 15 <sup>th</sup> day of September, 2020
		June, 2020	If return in <b>FORM GSTR-3B</b> is furnished on or before the 25 <sup>th</sup> day of September, 2020
		July, 2020	If return in <b>FORM GSTR-3B</b> is furnished on or before the 29 <sup>th</sup> day of September, 2020

(ii) after the third proviso, the following provisos shall be inserted, namely: –

“Provided also that the total amount of late fee payable for a tax period, under section 47 of the said Act shall stand waived which is in excess of an amount of two hundred and fifty rupees for the registered person who failed to furnish the return in

**FORM GSTR-3B** for the months of July, 2017 to January, 2020, by the due date but furnishes the said return between the period from 01<sup>st</sup> day of July, 2020 to 30<sup>th</sup> day of September, 2020:

Provided also that where the total amount of State tax payable in the said return is nil, the total amount of late fee payable for a tax period, under section 47 of the said Act shall stand waived for the registered person who failed to furnish the return in **FORM GSTR-3B** for the months of July, 2017 to January, 2020, by the due date but furnishes the said return between the period from 01<sup>st</sup> day of July, 2020 to 30<sup>th</sup> day of September, 2020."

[ No. *19373* - FIN-CT1-TAX-0002/2020]

By order of the Governor

*Smila Kant*  
Joint Secretary to Government

Memo No.

19374

/F.,

Date- 30.06.2020

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.

19375

/F.,

Date- 30.06.2020

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

  
Joint Secretary to Government

Memo No.

19376

/F.,

Date- 30.06.2020

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