

**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), the State Government, on the recommendations of the Goods and Services Tax Council, do hereby make the following further amendment in the notification of the Government of Odisha in the Finance Department No. 2258-FIN-CT1-TAX-0043/2017, dated the 25<sup>th</sup> January, 2018 published in the Extraordinary issue No.112 of the Odisha Gazette, dated the 25<sup>th</sup> January, 2018 bearing S.R.O. No. 48/2018, 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. 13762-FIN-CT1-TAX-0002/2020, dated the 7<sup>th</sup> April, 2020, published in the Extraordinary issue No.598 of the Odisha Gazette, dated the 7<sup>th</sup> April, 2020, bearing S.R.O. No. 102/2020, namely:—

In the said notification, for the fourth proviso, the following proviso shall be substituted, namely: —

“Provided also that the amount of late fee payable under section 47 of the said Act shall stand waived for the registered persons who fail to furnish the details of outward supplies for the months or quarter mentioned in column (2) of the Table below in **FORM GSTR-1** by the due date, but furnishes the said details on or before the dates mentioned in column (3) of the said Table:—

**Table**

Sl. No. (1)	Month/ Quarter (2)	Dates (3)
1.	March, 2020	10 <sup>th</sup> day of July, 2020
2.	April, 2020	24 <sup>th</sup> day of July, 2020

3.	May, 2020	28 <sup>th</sup> day of July, 2020
4.	June, 2020	05 <sup>th</sup> day of August, 2020
5.	January to March, 2020	17 <sup>th</sup> day of July, 2020
6.	April to June, 2020	03 <sup>rd</sup> day of August, 2020.”.

[ No. 19377 - FIN-CT1-TAX-0002/2020 ]

By order of the Governor

*Snigdha Kant*  
Joint Secretary to Government

Memo No.

19378

/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.

*Smila Kaul -*  
Joint Secretary to Government

Memo No.

19379

/F.,

Date- 30.06.2020

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

*Smila Kaul -*  
Joint Secretary to Government

Memo No.

19380

/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.

*Smila Kaul -*  
Joint Secretary to Government