GOVERNMENT OF ODISHA FINANCE DEPARTMENT

Notification
The An September, 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) (hereinafter in this notification referred to as the said Act), readwith section 148 of the said Act, the State Government, on the recommendations of the Goods and Services Tax Council, do hereby make the following further 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, 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. 40987-FIN-CT1-TAX-0043/2017, dated the 31st December, 2018, published in the Extraordinary issue No. 2473 of the Odisha Gazette, dated the 31st December, 2018, bearing S.R.O. No. 504/2018, namely:—

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

"Provided also that late fee payable under section 47 of the said Act, shall stand waived which is in excess of two hundred and fifty rupees and shall stand fully waived where the total amount of State tax payable in the said return is nil, for the registered persons who failed to furnish the return in **FORM GSTR-4** for the quarters from July, 2017 to March, 2019 by the due date but furnishes the said return between the period from 22nd day of September, 2020 to 31st day of October, 2020."

[No. 26597

- FIN-CT1-TAX- 0002 /2020] By order of the Governor

Satemyjajit Roat

Deputy Secretary to Government

Memo No. 26598

/F., Date-

Date- 29.09. 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.

Deputy Secretary to Government

Memo No. 26599

/F.,

Date-

29.09.2020

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

Deputy Secretary to Government

Memo No. 26600

/F.,

Date-

29.09.2020

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

Deputy Secretary to Government