

GOVERNMENT OF ODISHA  
FINANCE DEPARTMENT

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Notification  
The 28<sup>th</sup> October, 2020

S.R.O. No. \_\_\_\_\_ – In exercise of the powers conferred by section 148 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017) (hereinafter in this notification referred to as the said Act), the State Government, on the recommendations of the Goods and Services Tax Council, do hereby notify the registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons who shall follow the special procedure as mentioned below for furnishing the details of outward supply of goods or services or both.

2. The said registered persons shall furnish the details of outward supply of goods or services or both in **FORM GSTR-1** under the Odisha Goods and Services Tax Rules, 2017, effected during the quarter as specified in column (2) of the Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely:–

**Table**

| Sl. No. | Quarter for which details in FORM GSTR-1 are furnished | Time period for furnishing details in FORM GSTR-1 |
|---------|--|---|
| (1)     | (2)  | (3)   |
| 1       | October, 2020 to December, 2020                        | 13 <sup>th</sup> January, 2021                    |
| 2       | January, 2021 to March, 2021                           | 13 <sup>th</sup> April, 2021                      |

3. The time limit for furnishing the details or return, as the case may be, under subsection (2) of section 38 of the said Act, for the months of October, 2020 to March, 2021 shall be subsequently notified in the Official Gazette.

[No. 28905 – FIN-CT1-TAX- 0002 /2020]

By order of the Governor

*Sorenjit Rout*

Deputy Secretary to Government

Memo No. 28906

/F., Date- 28.10.2020

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. 28907

/F.,

Date- 28.10.2020

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



Deputy Secretary to Government

Memo No. 28908

/F.,

Date- 28.10.2020

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



Deputy Secretary to Government