

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

NOTIFICATION
The 7th May, 2021

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 Finance Department No. 40982-FIN-CT1-TAX-0043/2017, dated the 31st December, 2018, published in the Extraordinary issue No. 2472 of the Odisha Gazette, dated the 31st 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. 20507-FIN-CT1-TAX-0002/2020 , dated the 10th July, 2020, published in the Extraordinary issue No.958 of the Odisha Gazette, dated the 10th July, 2020, bearing S.R.O. No. 169/2020, namely:–

In the said notification, after the seventh 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 period as specified in column (4) of the Table given below, for the tax period as specified in the corresponding entry in column (3) of the said Table, 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, namely:-

Table

| S. No. (1) | Class of registered persons (2) | Tax period (3) | Period for which late fee waived (4) |
|---------------|------------------------------------|-------------------|--|
| 1. | Taxpayers having an aggregate | March, 2021 and | Fifteen days from |

| | | | |
|----|--|-----------------------------|---|
| | turnover of more than rupees 5 crores in the preceding financial year | April, 2021 | the due date of furnishing return |
| 2. | Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under sub-section (1) of section 39 | March, 2021 and April, 2021 | Thirty days from the due date of furnishing return |
| 3. | Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under proviso to sub-section (1) of section 39 | January-March, 2021 | Thirty days from the due date of furnishing return.”. |

2. This notification shall be deemed to have come into force with effect from 20th day of April, 2021.

[No. 13886 - FIN-CT1-TAX-0002/2020]

By order of the Governor

Saujanya Raut
Deputy Secretary to Government

Memo No. 13887

/F., Date- 07.05.2021

Copy forwarded to the Gazette Cell of Commerce & Transport Department, Government of Odisha, Bhubaneswar/ the Deputy Director, Secretariat Press, 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.

Email- secretariatpressbbsr@gmail.com

deputydirectorpp@rediffmail.com



Deputy Secretary to Government

Memo No. 13888

/F.,

Date- 07.05.2021

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



Deputy Secretary to Government

Memo No. 13889

/F.,

Date- 07.05.2021

Copy forwarded to Shri Tapan Kumar Pattanaik, Sr. DPA, FID, Finance Department to upload the notification under GST in the portal of Finance Department.

Email- tkpattanaik@gmail.com



Deputy Secretary to Government