

**GOVERNMENT OF ODISHA**  
**FINANCE DEPARTMENT**

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NOTIFICATION

The 21<sup>st</sup> June, 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) (hereafter in this notification referred to as the said Act), 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. 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. 13886-FIN-CT1-TAX-0002/2020, dated the 7<sup>th</sup> May, 2021, published in the Extraordinary issue No.724 of the Odisha Gazette, dated the 7<sup>th</sup> May, 2021, bearing S.R.O. No. 126/2021, namely:–

In the said notification, -

(i) in the eighth proviso, with effect from the 20<sup>th</sup> day of May, 2021, for the Table, the following Table shall be substituted, 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 turnover of more than rupees 5 crores in the preceding financial year	March, 2021, April, 2021 and May, 2021	Fifteen days from 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	Sixty days from the due date of furnishing return
		April, 2021	Forty-five days from the due date of furnishing return
		May, 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	Sixty days from the due date of furnishing return.”;

(ii) after the eighth proviso, with effect from the 1<sup>st</sup> June, 2021, the following proviso shall be inserted, namely: —

“Provided also that for the registered persons who failed to furnish the return in **FORM GSTR-3B** for the months /quarter of July, 2017 to April, 2021, by the due date but furnish the said return between the period from the 1<sup>st</sup> day of June, 2021 to the 31<sup>st</sup> day of August, 2021, the total amount of late fee under section 47 of the said Act, shall stand waived which is in excess of five hundred rupees:

Provided also that where the total amount of State tax payable in the said return is nil, the total amount of late fee under section 47 of the said Act shall stand waived which is in excess of two hundred and fifty rupees for the registered persons who failed to furnish the return in **FORM GSTR-3B** for the months / quarter of July, 2017 to April, 2021, by the due date but furnish the said return between the period from the 1<sup>st</sup> day of June, 2021 to the 31<sup>st</sup> day of August, 2021:

Provided also that the total amount of late fee payable under section 47 of the said Act for the tax period June, 2021 onwards or quarter ending June, 2021 onwards, as the case may be, shall stand waived which is in excess of an amount as specified in column (3) of the Table

given below, 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**

<b>S. No.</b>	<b>Class of registered persons</b>	<b>Amount</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
1.	Registered persons whose total amount of State tax payable in the said return is nil	Two hundred and fifty rupees
2.	Registered persons having an aggregate turnover of up to rupees 1.5 crores in the preceding financial year, other than those covered under S. No. 1	One thousand rupees
3.	Taxpayers having an aggregate turnover of more than rupees 1.5 crores and up to rupees 5 crores in the preceding financial year, other than those covered under S. No. 1	Two thousand and five hundred rupees”.

[ No. 16399 - FIN-CT1-TAX-0002/2020]

By order of the Governor



Special Secretary to Government

Memo No. 16400 /F., Date- 21.06.2021

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](mailto:secretariatpressbbsr@gmail.com)

[Deputydirectorpp@rediffmail.com](mailto:Deputydirectorpp@rediffmail.com)



**Special Secretary to Government**

Memo No. 16401 /F., Date- 21.06.2021

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



**Special Secretary to Government**

Memo No. 16402 /F., Date- 21.06.2021

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](mailto:tkpattanaik@gmail.com)



**Special Secretary to Government**