

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

NOTIFICATION

The 21st 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. 2258-FIN-CT1-TAX-0043/2017, dated the 25th January, 2018 published in the Extraordinary issue No.112 of the Odisha Gazette, dated the 25th 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. 19377-FIN-CT1-TAX-0002/2020, dated the 30th June, 2020, published in the Extraordinary issue No.934 of the Odisha Gazette, dated the 30th June, 2020, bearing S.R.O. No. 158/2020, namely: —

In the said notification, after the fourth proviso, the following proviso shall be inserted, namely:—

“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 onward, 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 details of outward supplies in **FORM GSTR-1** by the due date, namely:—

Table

S. No. (1)	Class of registered persons (2)	Amount (3)
1.	Registered persons who have nil outward supplies in the tax period	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.	Registered persons 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
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2. This notification shall be deemed to have come into force with effect from 1st June, 2021.

[No. 16403 - FIN-CT1-TAX-0002/2020]

By order of the Governor



Special Secretary to Government

Memo No. 16404 /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

Deputydirectorpp@rediffmail.com



Special Secretary to Government

Memo No. 16405 /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. 16406 /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



Special Secretary to Government