

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) (herein after 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 amendments in the 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. 26597-FIN-CT1-TAX-0002-2020, dated the 29th September, 2020, published in the Extraordinary issue No. 1200 of the Odisha Gazette, dated the 29th September, 2020, bearing S.R.O. No. 208/2020, namely:—

In the said notification, after the third 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 financial year 2021-22 onwards, by the registered persons who fail to furnish the return in **FORM GSTR-4** by the due date, shall stand waived, -

- (i) which is in excess of two hundred and fifty rupees where the total amount of State tax payable in the said return is nil;
- (ii) which is in excess of one thousand rupees for the registered persons other than those covered under clause (i).”.

[No. 16407 – FIN-CT1-TAX- 0002 /2020]

By order of the Governor



Special Secretary to Government

Memo No. 16408 /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. 16409 /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. 16410 /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