

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

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**Notification**  
**The 15<sup>th</sup> April, 2023**

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) (hereinafter 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, 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.18025—FIN-CT1-TAX-0001/2022, dated the 18<sup>th</sup> July, 2022, published in the Extraordinary issue No.2287 of the *Odisha Gazette*, dated the 18<sup>th</sup> July, 2022, bearing **S.R.O. No. 483/2022**, namely:—

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

“Provided also that the amount of late fee payable under section 47 of the said Act shall stand waived which is in excess of two hundred and fifty rupees and shall stand fully waived where the total amount of State tax payable in the said return is nil, for the registered persons who fail to furnish the return in **FORM GSTR-4** for the quarters from July, 2017 to March 2019 or for the Financial years from 2019-20 to 2021-22 by the due date but furnish the said return between the period from the 1<sup>st</sup> day of April, 2023 to the 30<sup>th</sup> day of June, 2023.”.

[ No. 11489 - FIN-CT1-TAX-0005/2023 ]

By order of the Governor

*Debashree Sahoo*  
Under Secretary to Government

Memo No. 11490

/F., Date- 15.04.2023

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)



Under Secretary to Government

Memo No. 11491

/F.,

Date- 15.04.2023

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



Under Secretary to Government

Memo No. 11492

/F.,

Date- 15.04.2023

Copy forwarded to Sri Tapan Kumar Pattanaik, Sub-Nodal Officer(E-Gazette), FID, Finance Department for hoisting in the Finance website (<https://finance.odisha.gov.in>).

Email: [tkpattanaik@gmail.com](mailto:tkpattanaik@gmail.com)



Under Secretary to Government