

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

Notification
The 15th 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 waive the amount of late fee referred to in section 47 of the said Act in respect of the return to be furnished under section 44 of the said Act for the financial year 2022-23 onwards, which is in excess of amount as specified in Column (3) of the Table below, for the classes of registered persons mentioned in the corresponding entry in Column (2) of the Table below, who fails to furnish the return by the due date, namely:—


Table

Serial Number	Class of registered persons	Amount
(1)	(2)	(3)
1.	Registered persons having an aggregate turnover of up to five crore rupees in the relevant financial year.	Twenty-five rupees per day, subject to a maximum of an amount calculated at 0.02 per cent. of turnover in the State.
2.	Registered persons having an aggregate turnover of more than five crores rupees and up to twenty crore rupees in the relevant financial year.	Fifty rupees per day, subject to a maximum of an amount calculated at 0.02 per cent. of turnover in the State.

Provided that for the registered persons who fail to furnish the return under section 44 of the said Act by the due date for any of the financial years 2017-18, 2018-19, 2019-20, 2020-21 or 2021-22, but furnish the said return between the period from the 1st day of April, 2023 to the 30th day of June, 2023, the total amount of late fee under section 47 of the said Act payable in respect of the said return, shall stand waived which is in excess of ten thousand rupees.

[No. 11502 - FIN-CT1-TAX-0005/2023]

By order of the Governor


Under Secretary to Government

Memo No. 11503

/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

deputydirectorpp@rediffmail.com



Under Secretary to Government

Memo No. 11504 /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. 11505 /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



Under Secretary to Government