

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

NOTIFICATION

The 13th November, 2024

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 in this notification referred to as the said Act), and in supersession of the notification of the Government of Odisha in the Finance Department No. 16411-FIN-CT1-TAX-0002-2020 dated the 21st June, 2021, published in the Extraordinary Issue No. 892 of the Odisha Gazette, dated the 21st June, 2021, bearing S.R.O. No. 172/2021, except as respects things done or omitted to be done before such supersession, the State Government, on the recommendations of the Goods and Services Tax Council, do hereby waive the amount of late fee payable under section 47 of the said Act by any registered person, required to deduct tax at source under the provisions of section 51 of the said Act, for failure to furnish the return in FORM GSTR-7 for the month of June, 2021 onwards, by the due date, which is in excess of an amount of twenty-five rupees for every day during which such failure continues:

Provided that the total amount of late fee payable under section 47 of the said Act by such registered person for failure to furnish the return in FORM GSTR-7 for the month of June, 2021 onwards, by the due date, shall stand waived which is in excess of an amount of one thousand rupees:

Provided further that the total amount of late fee payable under section 47 of the said Act by the registered person, who fails to furnish the return in FORM GSTR-7 for a month by the due date, where the total amount of State tax deducted at source in the said month is nil, shall stand waived.

2. This notification shall be deemed to have come into force with effect from the 1st day of November, 2024.

[No. 31301

-FIN-CT1-TAX-0005/2023]

By order of the Governor

Saumyajit Rout
Joint Secretary to Government

Memo No.

31302

/F., Date-

13.11.2024

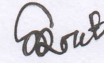
Copy forwarded to the Gazette Cell of Commerce & Transport Department, Government of Odisha, Bhubaneswar for information and necessary action with a request to publish this notification in an extraordinary issue of the Odisha Gazette immediately.

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



Joint Secretary to Government

Memo No.

31303

/F.,

Date-

13.11.2024

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



Joint Secretary to Government

Memo No.

31304

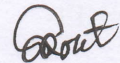
/F.,

Date-

13.11.2024

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



Joint Secretary to Government