

# The Odisha Gazette

EXTRAORDINARY  
PUBLISHED BY AUTHORITY

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No.114, CUTTACK, THURSDAY, JANUARY 25, 2018 /MAGHA 5, 1939

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FINANCE DEPARTMENT

NOTIFICATION

The 25th January, 2018

**S.R.O. No. 50/2018**— 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 waive the amount of late fee payable by any registered person for failure to furnish the return in **FORM GSTR-5A** by the due date under section 47 of the said Act, which is in excess of an amount of twenty-five rupees for every day during which such failure continues:

Provided that where the total amount of integrated tax payable in the said return is nil, the amount of late fee payable by such registered person for failure to furnish the said return by the due date under section 47 of the said Act shall stand waived to the extent which is in excess of an amount of ten rupees for every day during which such failure continues.

[No.2266–FIN-CT1-TAX- 0043 /2017/FIN.]

By Order of the Governor

S. ROUT

Deputy Secretary to Government