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FINANCE DEPARTMENT

NOTIFICATION

The 31st December, 2018

S.R.O. No. 502/2018— In exercise of the powers conferred by Section 128 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017), the State Government, on the recommendations of the Goods and Services Tax Council, do hereby make the following amendments in notification of the Government of Odisha in the Finance Department No. 2258-FIN-CT1-TAX-0043/2017/FIN., dated the 25th January, 2018, published in the Extraordinary issue No. 112 of the *Odisha Gazette*, dated the 25th January, 2018 bearing **S.R.O. No 48/2018**, namely:—

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

“Provided further that the amount of late fee payable under section 47 of the said Act shall stand waived for the registered persons who failed to furnish the details of outward supplies in **FORM GSTR-1** for the months/quarters from July, 2017 to September, 2018 by the due date but furnishes the said details in **FORM GSTR-1** between the period from 22nd December, 2018 to 31st March, 2019.”.

[No. 40978–FIN-CT1-TAX-0043/2017/FIN.]

By Order of the Governor

SAUMYAJIT ROUT

Deputy Secretary to Government