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FINANCE DEPARTMENT

NOTIFICATION

The 31st December, 2018

S.R.O. No. 503/2018— 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, and in supersession of the notification of the Government of Odisha in the Finance Department No. 27298-FIN-CT1-TAX-0043/2017/FIN., dated the 16th September, 2017, published in the Extraordinary issue No. 1514 of the *Odisha Gazette*, dated the 16th September, 2017 bearing **S.R.O.No. 401/2017**, notification of the Government of Odisha in the Finance Department No. 30768-FIN-CT1-TAX-0043/2017/FIN., dated 24th October, 2017, published in the Extraordinary issue No. 1708 of the *Odisha Gazette*, dated the 24th October, 2017 bearing **S.R.O.No. 513/2017** and notification of the Government of Odisha in the Finance Department No. 33229-FIN-CT1-TAX-0043/2017/FIN., dated the 15th November, 2017, published in the Extraordinary issue No. 1923 of the *Odisha Gazette*, dated the 15th November, 2017 bearing **S.R.O.No. 560/2017**, except as respects things done or omitted to be done before such supersession, hereby waives the amount of late fee payable by any registered person for failure to furnish the return in FORM GSTR3B for the month of July, 2017 onwards 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 State 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 for the month of July, 2017 onwards 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:

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 return in **FORM GSTR-3B** for the months of July, 2017 to September, 2018 by the due date but furnishes the said return between the period from 22nd December, 2018 to 31st March, 2019.

[No. 40982–FIN-CT1-TAX-0043/2017/FIN.]

By Order of the Governor

SAUMYAJIT ROUT

Deputy Secretary to Government