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FINANCE DEPARTMENT

NOTIFICATION

The 16th October, 2019

S.R.O. No.359/2019—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), the State Government, on the recommendations of the Goods and Services Tax Council, hereby waives the amount of late fee payable under section 47 of the said Act, by the following class of taxpayers:—

- (i) the registered persons whose principal place of business is in the District mentioned in column (3) of the Table below, of the State as mentioned in column (2) of the said Table, having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year, who have furnished, electronically through the common portal, details of outward supplies in **FORM GSTR-1** of the Odisha Goods and Services Tax Rules, 2017, for the month of July, 2019, on or before the 20th September, 2019;
- (ii) the Input Service Distributors whose principal place of business is in the District mentioned in column (3) of the said Table, of the State as mentioned in column (2) of the said Table, who have furnished, electronically through the common portal, return in **FORM GSTR-6** of the Odisha Goods and Services Tax Rules, 2017, for the month of July, 2019, on or before the 20th September, 2019;

TABLE

Sl. No.	Name of State	Name of District
(1)	(2)	(3)
6	Odisha	Bolangir, Sonapur, Kalahandi, Nuapada, Koraput, Malkangiri, Rayagada, Nawarangpur.

[No.34981-FIN-CT1-TAX-0043/2017FIN.]

By Order of the Governor

SMITA ROUT
Joint Secretary to Government