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## FINANCE DEPARTMENT

### NOTIFICATION

The 16th October, 2019

**S.R.O. No.361/2019**— In exercise of the powers conferred by Section 148 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017) (hereinafter referred to as the said Act), the State Government, on the recommendations of the Goods and Services Tax Council, hereby notifies those registered persons whose aggregate turnover in a financial year does not exceed two crore rupees and who have not furnished the annual return under sub-section (1) of Section 44 of the said Act read with sub-rule (1) of rule 80 of the Odisha Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules) before the due date, as the class of registered persons who shall, in respect of financial years, 2017-18 and 2018-19, follow the special procedure such that the said persons shall have the option to furnish the annual return under sub-section (1) of Section 44 of the said Act read with sub-rule (1) of rule 80 of the said rules:

Provided that the said return shall be deemed to be furnished on the due date if it has not been furnished before the due date.

[No.34989-FIN-CT1-TAX-0043/2017/FIN.]

By Order of the Governor

SMITA ROUT  
Joint Secretary to Government