

# The Odisha Gazette

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FINANCE DEPARTMENT

NOTIFICATION

The 31st December, 2019

**S.R.O.No. 443/19**– 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 further amendment in the notification of the Government of Odisha in the Finance Department No. 2258-FIN-CT1-TAX-0043/2017, dated the 25<sup>th</sup> January, 2018 published in the Extraordinary issue No.112 of the *Odisha Gazette*, dated the 25<sup>th</sup> January, 2018 bearing S.R.O. No. 48/2018, as amended from time to time, and the last such amendment is made in the notification of the Government of Odisha in the Finance Department No. 40978-FIN-CT1-TAX-0043/2017, dated the 31<sup>st</sup> December, 2018 published in the Extraordinary issue No. 2471 of the *Odisha Gazette*, dated the 31<sup>st</sup> December, 2018 bearing S.R.O. No. 502/2018, namely:-

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

“Provided also 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 November, 2019 by the due date but furnishes the said details in **FORM GSTR-1** between the period from 19<sup>th</sup> December, 2019 to 10<sup>th</sup> January, 2020.”.

2. This notification shall be deemed to have come into force with effect from the 19<sup>th</sup> day of December, 2019.

[No. 43427–FIN-CT1-TAX-0043/2017]

By order of the Governor

SAUMYAJIT ROUT

Deputy Secretary to the Government