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## FINANCE DEPARTMENT

### NOTIFICATION

The 24th April, 2019

**S.R.O. No.154/2019**— In exercise of the powers conferred by Section 148 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, do hereby notify the registered persons paying tax under the provisions of Section 10 of the said Act or by availing the benefit under the notification of the Government of Odisha in the Finance Department No. 8229-FIN-CT1-TAX-0043-2017, dated the 7th March, 2019, published in the Extraordinary issue No. 448 of the *Odisha Gazette*, dated the 7th March, 2019 bearing **S.R.O. No. 92/2019**, (hereinafter referred to as “the said notification”) as the class of registered persons who shall follow the special procedure as mentioned below for furnishing of return and payment of tax.

2. The said persons shall furnish a statement, every quarter or, as the case may be, part thereof containing the details of payment of self-assessed tax in **FORM GST CMP-08** of the Odisha Goods and Services Tax Rules, 2017, till the 18th day of the month succeeding such quarter.

3. The said persons shall furnish a return for every financial year or, as the case may be, part thereof in **FORM GSTR-4** of the Odisha Goods and Services Tax Rules, 2017, on or before the 30th day of April following the end of such financial year.

4. The registered persons paying tax by availing the benefit of the said notification, in respect of the period for which he has availed the said benefit, shall be deemed to have complied with the provisions of Section 37 and Section 39 of the said Act if they have furnished **FORM GST CMP-08** and **FORM GSTR-4** as provided in paragraphs 2 and 3 above.

[No.16536- FIN-CT1-TAX-0043/2017/FIN.]

By Order of the Governor

SAUMYAJIT ROUT

Deputy Secretary to the Government