

# The Odisha Gazette

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## FINANCE DEPARTMENT

### NOTIFICATION

The 7th April, 2020

**S.R.O. No. 102/2020**— 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 amendments in the notification of the Government of Odisha in the Finance Department No. 2258-FIN-CT1-TAX-0043/2017, dated the 25th January, 2018 published in the Extraordinary issue No.112 of the *Odisha Gazette*, dated the 25th 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. 1711-FIN-CT1-TAX-0002/2020, dated the 16th January, 2020, published in the Extraordinary issue No.92 of the *Odisha Gazette*, dated the 16th January, 2020, bearing S.R.O. No. 13/2020, namely:—

In the said notification, after the third 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 months of March, 2020, April, 2020 and May, 2020, and for the quarter ending 31<sup>st</sup> March, 2020, for the registered persons who fail to furnish the details of outward supplies for the said periods in **FORM GSTR-1** by the due date, but furnishes the said details in **FORM GSTR-1**, on or before the 30th day of June, 2020.”.

[No.13762-FIN-CT1-TAX-0002/2020]

By Order of the Governor

SMITA ROUT

Joint Secretary to Government