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FINANCE DEPARTMENT

NOTIFICATION

The 30th June, 2020

S.R.O.No.156/2020.— In exercise of the powers conferred by sub-section (1) of Section 50 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017) read with Section 148 of the said Act, 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 Finance Department No. 19825-FIN-CT1-TAX-0022/2017, dated the 29th June, 2017, published in the Extraordinary issue No. 1152 of the *Odisha Gazette* dated the 29th June, 2017 bearing **S.R.O. No 314/2017**, 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. 13754-FIN-CT1-TAX-0002/2020, dated the 7th April, 2020, published in the Extraordinary issue No.596 of the *Odisha Gazette*, dated the 7th April, 2020, bearing **S.R.O. No. 100/2020**, namely:—

In the said notification, in the first paragraph, for the first proviso, the following proviso shall be substituted, namely: —

“Provided that the rate of interest per annum shall be as specified in column (3) of the Table given below for the period mentioned therein, for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table, who are required to furnish the returns in **FORM GSTR-3B**, but fail to furnish the said return along with payment of tax for the months mentioned in the corresponding entry in column (4) of the said Table by the due date, namely:-

Table

SL. No.	Class of registered persons	Rate of interest	Tax period
(1)	(2)	(3)	(4)
1.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	Nil for first 15 days from the due date, and 9 per cent thereafter till 24th day of June, 2020	February, 2020, March 2020, April, 2020

(1)	(2)	(3)	(4)
2.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year, whose principal place of business is in the States of Odisha.	Nil till the 30th day of June, 2020, and 9 per cent thereafter till the 30th day of September, 2020	February, 2020
Nil till the 5th day of July, 2020, and 9 per cent thereafter till the 30th day of September, 2020		March, 2020	
Nil till the 9th day of July, 2020, and 9 per cent thereafter till the 30th day of September, 2020		April, 2020	
Nil till the 15th day of September, 2020, and 9 per cent thereafter till the 30th day of September, 2020		May, 2020	
Nil till the 25th day of September, 2020, and 9 per cent thereafter till the 30th day of September, 2020		June, 2020	
Nil till the 29th day of September, 2020, and 9 per cent thereafter till the 30th day of September, 2020		July, 2020.”	

[No.19369-FIN-CT1-TAX-0002/2020]

By Order of the Governor

SMITA ROUT

Joint Secretary to Government