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FINANCE DEPARTMENT

NOTIFICATION

The 30th June, 2020

S.R.O.No.157/2020.— In exercise of the powers conferred by Section 128 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017) (hereafter in this notification referred to as the said Act), read with section 148 of the said Act, the 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 Finance Department No. 40982-FIN-CT1-TAX-0043/2017, dated the 31st December, 2018, published in the Extraordinary issue No. 2472 of the *Odisha Gazette* dated the 31st December, 2018 bearing S.R.O. No 503/2018, 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. 13758-FIN-CT1-TAX-0002/2020, dated the 7th April, 2020, published in the Extraordinary issue No.597 of the *Odisha Gazette*, dated the 7th April, 2020, bearing S.R.O. No. 101/2020, namely:—

In the said notification,-

(i) in the third proviso, for the Table, the following Table shall be substituted, namely: —

“Table

| Sl. No. | Class of registered persons | Tax period | Condition |
|---------|---|---|---|
| (1) | (2) | (3) | (4) |
| 1. | Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year | February, 2020, March, 2020 and April, 2020 | If return in FORM GSTR-3B is furnished on or before the 24 th day of June, 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. | February, 2020 | If return in FORM GSTR-3B is furnished on or before the 30th day of June, 2020 |
| March, 2020 | | If return in FORM GSTR-3B is furnished on or before the 5th day of July, 2020 | |
| April, 2020 | | If return in FORM GSTR-3B is furnished on or before the 9th day of July, 2020 | |
| May, 2020 | | If return in FORM GSTR-3B is furnished on or before the 15th day of September, 2020 | |
| June, 2020 | | If return in FORM GSTR-3B is furnished on or before the 25th day of September, 2020 | |
| July, 2020 | | If return in FORM GSTR-3B is furnished on or before the 29th day of September, 2020 | |

(ii) after the third proviso, the following provisos shall be inserted, namely: –

“Provided also that the total amount of late fee payable for a tax period, under section 47 of the said Act shall stand waived which is in excess of an amount of two hundred and fifty rupees for the registered person who failed to furnish the return in **FORM GSTR-3B** for the months of July, 2017 to January, 2020, by the due date but furnishes the said return between the period from 01st day of July, 2020 to 30th day of September, 2020:

Provided also that where the total amount of State tax payable in the said return is nil, the total amount of late fee payable for a tax period, under section 47 of the said Act shall stand waived for the registered person who failed to furnish the return in **FORM GSTR-3B** for the months of July, 2017 to January, 2020, by the due date but furnishes the said return between the period from 01st day of July, 2020 to 30th day of September, 2020.”.

[No.19373-FIN-CT1-TAX-0002/2020]

By Order of the Governor

SMITA ROUT

Joint Secretary to Government