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FINANCE DEPARTMENT

NOTIFICATION

The 30th June, 2020

S.R.O.No.158/2020.— 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 amendment 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. 13762-FIN-CT1-TAX-0002/2020, dated the 7th April, 2020, published in the Extraordinary issue No.598 of the *Odisha Gazette*, dated the 7th April, 2020, bearing **S.R.O. No. 102/2020**, namely:—

In the said notification, for the fourth proviso, the following proviso shall be substituted, 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 fail to furnish the details of outward supplies for the months or quarter mentioned in column (2) of the Table below in **FORM GSTR-1** by the due date, but furnishes the said details on or before the dates mentioned in column (3) of the said Table:-

Table

Sl. No.	Month/ Quarter	Dates
(1)	(2)	(3)
1.	March, 2020	10th day of July, 2020
2.	April, 2020	24th day of July, 2020
3.	May, 2020	28th day of July, 2020

(1)	(2)	(3)
4.	June, 2020	5th day of August, 2020
5.	January to March, 2020	17th day of July, 2020
6.	April to June, 2020	3rd day of August, 2020.”.

[No.19377-FIN-CT1-TAX-0002/2020]

By Order of the Governor

SMITA ROUT

Joint Secretary to Government