

The Odisha Gazette

EXTRAORDINARY
PUBLISHED BY AUTHORITY

No. 958, CUTTACK, FRIDAY, JULY 10, 2020 / ASADHA 19, 1942

FINANCE DEPARTMENT

NOTIFICATION

The 10th July, 2020

S.R.O.No.169/2020.— 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 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 Finance Department No. 40982-FIN-CT1-TAX-0043/201/FIN., 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. 19373-FIN-CT1-TAX-0002/2020 , dated the 30th June, 2020, published in the Extraordinary issue No.933 of the *Odisha Gazette*, dated the 30th June, 2020, bearing **S.R.O. No. 157/2020**, namely:—

In the said notification, after the fifth proviso, the following provisos shall be inserted, namely: –

“Provided also that for the class of registered persons mentioned in column (2) of the Table of the above proviso, who fail to furnish the returns for the tax period as specified in column (3) of the said Table, according to the condition mentioned in the corresponding entry in column (4) of the said Table, but furnishes the said return till the 30th day of September, 2020, the total amount of late fee payable under section 47 of the said Act, shall stand waived which is in excess of two hundred and fifty rupees and shall stand fully waived for those taxpayers where the total amount of central tax payable in the said return is nil:

Provided also that for the taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year, who fail to furnish the return in **FORM GSTR-3B** for the months of May, 2020 to July, 2020, by the due date but furnish the said return till the 30th day of September, 2020, the total amount of late fee under section 47 of the said Act, shall stand waived which is in excess of two hundred and fifty rupees and shall stand fully waived for those taxpayers where the total amount of central tax payable in the said return is nil.”.

2. This notification shall be deemed to have come into effect from the 25th day of June, 2020.

[No.20507-FIN-CT1-TAX-0002/2020]

By Order of the Governor

SAUMYAJIT ROUT

Deputy Secretary to Government