

GOVERNMENT OF ODISHA

FINANCE DEPARTMENT

NOTIFICATION

The 21st June, 2021

S.R.O. No. — 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 the 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. 13882-FIN-CT1-TAX-0002/2020, dated the 7th May, 2021, published in the Extraordinary issue No.723 of the Odisha Gazette, dated the 7th May, 2021, bearing S.R.O. No. 125/2021, namely: —

In the said notification, in the first paragraph, in the first proviso, -

- (i) for the words, letters and figure “required to furnish the returns in **FORM GSTR-3B**, but fail to furnish the said return along with payment of tax”, the words “liable to pay tax but fail to do so” shall be substituted;
- (ii) in the Table, in column (4), in the heading, for the words “Tax period”, the words “Month/Quarter” shall be substituted;
- (iii) in the Table, for serial number 3, 4, 5 and 6 and the entries against them, the following serial numbers and the entries against them shall be substituted under appropriate column, namely:—

(1)	(2)	(3)	(4)
“3.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	9 per cent for the first 15 days from the due date and 18 per cent thereafter	March, 2021, April, 2021 and May, 2021
4.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under sub-section (1) of section 39	Nil for the first 15 days from the due date, 9 per cent for the next 45 days, and 18 per cent thereafter	March, 2021
		Nil for the first 15 days from the due date, 9 per cent for the next 30 days, and 18 per cent thereafter	April, 2021
		Nil for the first 15 days from the due date, 9 per cent for the next 15 days, and 18 per cent thereafter	May, 2021
5.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under proviso to sub-section (1) of section 39	Nil for the first 15 days from the due date, 9 per cent for the next 45 days, and 18 per cent thereafter	March, 2021
		Nil for the first 15 days from the due date, 9 per cent for the next 30 days, and 18 per cent thereafter	April, 2021

		Nil for the first 15 days from the due date, 9 per cent for the next 15 days, and 18 per cent thereafter	May, 2021
6.	Taxpayers who are liable to furnish the return as specified under sub-section (2) of section 39	Nil for the first 15 days from the due date, 9 per cent for the next 45 days, and 18 per cent thereafter	Quarter ending March, 2021".

2. This notification shall be deemed to have come into force with effect from the 18th day of May, 2021.

[No. 16395 - FIN-CT1-TAX-0002/2020]

By order of the Governor



Special Secretary to Government

Memo No. 16396 /F., Date- 21.06.2021

Copy forwarded to the Gazette Cell of Commerce & Transport Department, Government of Odisha, Bhubaneswar/ the Deputy Director, Secretariat Press, Bhubaneswar for information and necessary action with a request to publish this notification in an extraordinary issue of the Odisha Gazette immediately.

Ten copies of the notification may please be supplied to this Department.

This is statutory and will bear SRO Number.

Email- secretariatpressbbsr@gmail.com

Deputydirectorpp@rediffmail.com



Special Secretary to Government

Memo No. 16397 /F., Date- 21.06.2021

Copy forwarded to the Commissioner of CT & GST, Odisha, Cuttack for information and necessary action.



Special Secretary to Government

Memo No. 16398 /F., Date- 21.06.2021

Copy forwarded to Shri Tapan Kumar Pattanaik, Sr. DPA, FID, Finance Department to upload the notification under GST in the portal of Finance Department.

Email- tkpattanaik@gmail.com



Special Secretary to Government