FINANCE DEPARTMENT

NOTIFICATION

The 30th December, 2017

S.R.O. No.776/2017— In exercise of the powers conferred by Section 128 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act of 2017) (hereinafter in this notification referred to as the said Act), the State Government, on the recommendations of the Goods and Services Tax Council, do hereby waive the amount of late fee payable under Section 47 of the said Act, by any registered person for failure to furnish the return in FORM GSTR-4 by the due date, which is in excess of an amount of twenty five rupees for every day during which such failure continues:

Provided that where the total amount payable in lieu of State Tax in the said return is nil, the amount of late fee payable under section 47 of the said Act, by any registered person for failure to furnish the said return by the due date shall stand waived to the extent which is in excess of an amount of ten rupees for every day during which such failure continues.

[No.38439– FIN-CT1-TAX-0043/2017/FIN.]

By Order of the Governor

S. ROUT
Under Secretary to Government

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