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## FINANCE DEPARTMENT

### NOTIFICATION

The 10th September, 2018

**S.R.O. No.379/2018**— In exercise of the powers conferred by Section 148 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017) (hereafter in this notification referred to as the said Act), and in supersession of the notifications of the Government of Odisha in the Finance Department No.33217-FIN-CT1-TAX-0043/2017/FIN., dated the 15th November, 2017 published in the Extraordinary issue No. 1920 of the *Odisha Gazette*, dated the 15th November, 2017 bearing **S.R.O. No. 557/2017** and No. 26518-FIN-CT1-TAX-0043/2017/FIN., dated the 10th August, 2018 published in the Extraordinary issue No. 1432 of the *Odisha Gazette*, dated the 10th August, 2018 bearing **S.R.O. No. 337/2018** except as respects things done or omitted to be done before such supersession, the State Government, on the recommendations of the Goods and Services Tax Council, do hereby notify the registered persons having aggregate turnover of up to 1.5 crore rupees (rupees one crore fifty lakhs) in the preceding financial year or the current financial year, as the class of registered persons who shall follow the special procedure as mentioned below for furnishing the details of outward supply of goods or services or both.

2. The said persons may furnish the details of outward supply of goods or services or both in **FORM GSTR-1** of the Odisha Goods and Services Tax Rules, 2017, effected during the quarter as specified in column (2) of the Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely:—

TABLE

Sl. No.	Quarter for which details in FORM GSTR-1 are furnished	Time period for furnishing details in FORM GSTR-1
(1)	(2)	(3)
1	July - September, 2017	31st October, 2018
2	October - December, 2017	31st October, 2018
3	January - March, 2018	31st October, 2018
4	April – June, 2018	31st October, 2018
5	July - September, 2018	31st October, 2018
6	October - December, 2018	31st January, 2019
7	January - March, 2019	30th April, 2019

Provided that the details of outward supply of goods or services or both in **FORM GSTR-1** to be filed for the quarters from July, 2017 to September, 2018 by the taxpayers who have obtained Goods and Services Tax Identification Number (GSTIN) in terms of Finance Department Notification No.25885-FIN-CT1-TAX-0043/2017/FIN., dated the 6th August, 2018 published in the Extraordinary issue No. 1378 of the *Odisha Gazette*, dated the 6th August, 2018 bearing **S.R.O. No. 333/2018** shall be furnished electronically through the common portal, on or before the 31st day of December, 2018.

3. The time limit for furnishing the details or return, as the case may be, under sub-section (2) of Section 38 and sub-section (1) of Section 39 of the said Act, for the months of July, 2017 to March, 2019 shall be subsequently notified.

[No.29215–FIN-CT1-TAX-0043/2017/FIN.]

By Order of the Governor

SAUMYAJIT ROUT

Under-Secretary to Government