GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

Notification

The 6th Nov., 2013.

SRO NO.- In exercise of the powers conferred by section 94 of the Odisha Value Added Tax Act, 2004 (Odisha Act 4 of 2005), the State Government do hereby make the following rules further to amend the Odisha Value Added Tax Rules, 2005, namely :-

1. (1) These rules may be called the Odisha Value Added Tax (Second Amendment) Rules, 2013.

   (2) They shall come into force with effect from the 21st October, 2013.

2. In the Odisha Value Added Tax Rules, 2005, in rule 34, in clause (a) of sub-rule (1), after the second proviso the following proviso shall be inserted, namely: -

   “Provided also that, the Government may, if it is necessary so to do in the exigency, by notification, extend the days for filling of return of a particular tax period.”

[No. 22618 -FIN-CT1-TAX-0001-2013]

By order of the Governor

Deputy Secretary to Government
Memo No. 33619 /F., Date 6/11/2013

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

Four hundred copies of the notification may please be supplied to this Department and one hundred copies to Commissioner of Commercial Taxes, Odisha, Cuttack.

This is statutory and will bear SRO Number.

Deputy Secretary to Government

Memo No. 33620 /F., Date 6/11/2013

Copy forwarded to the Commissioner of Commercial Taxes, Odisha, Cuttack for information and necessary action.

Deputy Secretary to Government

Memo No. 33621 /F., Date 6/11/2013

Copy forwarded to Head State Portal Group, IT Centre, Secretariat for hosting in the Orissa Government website – www.orissagov.nic.in Finance Department.

Deputy Secretary to Government