GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

NOTIFICATION
The 7th April, 2020

S.R.O. No. In exercise of the powers conferred by section 164 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017), the State Government, on the recommendations of the Goods and Services Tax Council, do hereby make the following rules further to amend the Odisha Goods and Services Tax Rules, 2017, namely:-

1. (1) These rules may be called the Odisha Goods and Services Tax (Fourth Amendment) Rules, 2020.

(2) Save as otherwise provided, they shall come into force on the date of their publication in the Odisha Gazette.

2. In the Odisha Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), with effect from the 31st March, 2020, in sub-rule (3) of rule 3, the following proviso shall be inserted, namely:-

"Provided that any registered person who opts to pay tax under section 10 for the financial year 2020-21 shall electronically file an intimation in FORM GST CMP-02, duly signed or verified through electronic verification code, on the common portal, either directly or through a Facilitation Centre notified by the Commissioner, on or before 30th day of June, 2020 and shall furnish the statement in FORM GST ITC-03 in accordance with the provisions of sub-rule (4) of rule 44 upto the 31st day of July, 2020."

3. In the said rules, in sub-rule (4) of rule 36, the following proviso shall be inserted, namely:-

"Provided that the said condition shall apply cumulatively for the period February, March, April, May, June, July and August, 2020 and the return in FORM GSTR-3B for the tax period September, 2020 shall be furnished with the cumulative adjustment of input tax credit for the said months in accordance with the condition above."

[No. 13750 - FIN-CT1-TAX- 0001 /2020]

By order of the Governor

Joint Secretary to Government
Memo No. 13751 /F., Date- 07.04.2020

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.

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

This is statutory and will bear SRO Number.

Joint Secretary to Government

Memo No. 13752 /F., Date- 07.04.2020

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

Joint Secretary to Government

Memo No. 13753 /F., Date- 07.04.2020

Copy forwarded to Head State Portal Group, IT Centre, Lok seva Bhawan for hosting in the Odisha Government website – www.orissagov.ocac.in Finance Department.

Joint Secretary to Government