

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

NOTIFICATION

The 30th March, 2020

S.R.O. No. — In exercise of the powers conferred by section 148 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017) (hereinafter referred to as the said Act), the State Government, on the recommendations of the Goods and Services Tax Council, do hereby notify the persons who are foreign company which is an airlines company covered under the notification issued under sub-section (1) of section 381 of the Companies Act, 2013 (18 of 2013) and who have complied with the sub-rule (2) of rule 4 of the Companies (Registration of Foreign Companies) Rules, 2014, as the class of registered persons who shall follow the special procedure as mentioned below.

2. The said persons shall not be required to furnish reconciliation statement in **FORM GSTR-9C** to the Odisha Goods and Services Tax Rules, 2017 under sub-section (2) of section 44 of the said Act read with sub-rule (3) of rule 80 of the said rules:

Provided that a statement of receipts and payments for the financial year in respect of its Indian Business operations, duly authenticated by a practicing Chartered Accountant in India or a firm or a Limited Liability Partnership of practicing Chartered Accountants in India is to be submitted for each GSTIN by the 30th September of the year succeeding the financial year.

[No. 10570 - FIN-CT1-TAX-0002/2020]

By order of the Governor

Smila Rout
Joint Secretary to Government

Memo No. 10571

/F., Date- 30.09.2020

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. 10572

/F.,

Date- 30.09.2020

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


Joint Secretary to Government

Memo No.

10573

/F.,

Date- 30.09.2020

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