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FINANCE DEPARTMENT

NOTIFICATION

The 27th July, 2017

S.R.O. No. 345/2017— 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 recommendation 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 (Third Amendment) Rules, 2017.

(2) Rules 3 and 4 of these rules shall come into force at once.

(3) Rule 2 of these rules shall be deemed to have come into force on the 24th July, 2017.

(4) Rules 5 to 10 of these rules shall be deemed to have to come into force on the 1st July, 2017.

2. In the Odisha Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules) in rule 24, in sub-rule (4), for the words “within a period of thirty days from the appointed day”, the words and figures “on or before 30th September, 2017” shall be substituted.

3. In the said rules, for rule 34, the following rule shall be substituted, namely:—

“34. Rate of exchange of currency, other than Indian rupees, for determination of value. -(1) The rate of exchange for determination of value of taxable goods shall be the applicable rate of exchange as notified

by the Board under section 14 of the Customs Act, 1962 for the date of time of supply of such goods in terms of section 12 of the Act.

(2) The rate of exchange for determination of value of taxable services shall be the applicable rate of exchange determined as per the generally accepted accounting principles for the date of time of supply of such services in terms of section 13 of the Act.”

4. In the said rule, in rule 46, for the third proviso, the following proviso shall be substituted, namely:—

“Provided also that in the case of the export of goods or services, the invoice shall carry an endorsement “SUPPLY MEANT FOR EXPORT/SUPPLY TO SEZ UNIT OR SEZ DEVELOPER FOR AUTHORISED OPERATIONS ON PAYMENT OF INTEGRATED TAX” or “SUPPLY MEANT FOR EXPORT/SUPPLY TO SEZ UNIT OR SEZ DEVELOPER FOR AUTHORISED OPERATIONS UNDER BOND OR LETTER OF UNDERTAKING WITHOUT PAYMENT OF INTEGRATED TAX”, as the case may be, and shall, in lieu of the details specified in clause (e), contain the following details, namely,-

- (i) name and address of the recipient;
- (ii) address of delivery; and
- (iii) name of the country of destination.”

5. In the said rule, in rule 61, for sub-rule (5), the following sub-rules shall be substituted, namely:—

“(5) Where the time limit for furnishing of details in **FORM GSTR-1** under section 37 and in **FORM GSTR-2** under section 38 has been extended and the circumstances so warrant, the Commissioner may, by notification, specify that return shall be furnished in **FORM GSTR-3B** electronically through the common portal, either directly or through a Facilitation Centre notified by the Commissioner.

(6) Where a return in **FORM GSTR-3B** has been furnished, after the due date for furnishing of details in **FORM GSTR-2**,—

(a) **Part A** of the return in **FORM GSTR-3** shall be electronically generated on the basis of information furnished through **FORM GSTR-1**, **FORM GSTR-2** and based on other liabilities of preceding tax periods and **PART B** of the said return shall be electronically generated on the basis of the return in **FORM GSTR-3B** furnished in respect of the tax period;

(b) the registered person shall modify **Part B** of the return in **FORM GSTR-3** based on the discrepancies, if any, between the return in **FORM GSTR-3B** and the return in **FORM GSTR-3** and discharge his tax and other liabilities, if any;

(c) where the amount of input tax credit in **FORM GSTR-3** exceeds the amount of input tax credit in terms of **FORM GSTR-3B**, the additional amount shall be credited to the electronic credit ledger of the registered person.”

6. In the said rules, in rule 83, in sub-rule (3), in the second proviso, for the word “sub-section”, the word “sub-rule” shall be substituted.

7. In the said rules, in rule 89, in sub-rule (4), in clause (E), for the word “sub-section”, the word “clause” shall be substituted.

8. In the said rules, in rule 90, in sub-rule (4), for the words and figure, “State Goods and Service Tax Rules, 2017” the words and figure “Central Goods and Services Tax Rules, 2017” shall be substituted.

9. In the said rules, in **FORM GST TRAN-1**, in Sl. No. 7, in Table (a), for the heading of column (2), the heading “HSN as applicable” shall be substituted.

10. In the said rules, in **FORM GST TRAN-2**, in Sl. No. 4 and 5, in the Table, for the heading of column (1), the heading “HSN as applicable” shall be substituted.

[No.22452–FIN-CT1-TAX-0022/2017]

By Order of the Governor

S. ROUT

Deputy Secretary to Government