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FINANCE DEPARTMENT

NOTIFICATION

The 18th October, 2017

S.R.O. No.503/2017— In exercise of the powers conferred by clause (g) of sub-rule (2) of rule 89 of the Odisha Goods and Services Tax Rules, 2017 read with the notification of Government of Odisha in the Finance Department No.30285-FIN-CT1-TAX-0043-2017, dated the 18th October, 2017, published in the Extraordinary issue No.1685, dated the 18th October, 2017 bearing **S.R.O. No.502**, the State Government, on the recommendations of the Goods and Services Tax Council, do hereby notify the following, as detailed in column (2) of the Table below, as evidences which are required to be produced by the supplier of deemed export supplies for claiming refund, namely:—

Table

Sl. No.	Evidence
(1)	(2)
1.	Acknowledgment by the jurisdictional Tax officer of the Advance Authorisation holder or Export Promotion Capital Goods Authorisation holder, as the case may be, that the said deemed export supplies have been received by the said Advance Authorisation or Export Promotion Capital Goods Authorisation holder, or a copy of the tax invoice under which such supplies have been made by the supplier, duly signed by the recipient Export Oriented Unit that said deemed export supplies have been received by it.
2.	An undertaking by the recipient of deemed export supplies that no input tax credit on such supplies has been availed of by him.
3.	An undertaking by the recipient of deemed export supplies that he shall not claim the refund in respect of such supplies and the supplier may claim the refund.

[No.30289– FIN-CT1-TAX-0043/2017/FIN.]

By Order of the Governor

S. ROUT

Under-Secretary to Government