

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

NOTIFICATION

The 13th June, 2018

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 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 (Fifth Amendment) Rules, 2018.

(2) Rules 1, 2, 3, 6, 7, 8, 9, 11 and 12 shall come into force on the date of their publication in the Odisha Gazette.

(3) Rules 4, 5 and 10 shall come into force with effect from 1st July, 2017

2. In the Odisha Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 37, in sub-rule (1), after the proviso, the following proviso shall be inserted, namely:-

“Provided further that the value of supplies on account of any amount added in accordance with the provisions of clause (b) of sub-section (2) of section 15 shall be deemed to have been paid for the purposes of the second proviso to sub-section (2) of section 16.”;

3. In the said rules, in rule 83, in sub-rule (3), in the second proviso, for the words “one year”, the words “eighteen months” shall be substituted;

4. In the said rules, in rule 89, for sub-rule (5), the following sub-rule shall be substituted, namely:-

“(5) In the case of refund on account of inverted duty structure, refund of input tax credit shall be granted as per the following formula:-

Maximum Refund Amount = {(Turnover of inverted rated supply of goods and services) x Net ITC ÷ Adjusted Total Turnover} - tax payable on such inverted rated supply of goods and services.

Explanation: - For the purposes of this sub-rule, the expressions –

(a) Net ITC shall mean input tax credit availed on inputs during the relevant period other than the input tax credit availed for which refund is claimed under sub-rules (4A) or (4B) or both; and

(b) Adjusted Total turnover shall have the same meaning as assigned to it in sub-rule (4).”

5. In the said rules, in rule 95, in sub-rule (3), for clause (a), the following clause shall be substituted, namely:-

“(a) the inward supplies of goods or services or both were received from a registered person against a tax invoice;”;

6. In the said rules, in rule 97, in sub-rule (1), after the proviso, the following proviso shall be inserted, namely:-

“Provided further that an amount equivalent to fifty per cent. of the amount of cess determined under sub-section (5) of section 54 read with section 11 of the Goods and Services Tax (Compensation to States) Act, 2017 (15 of 2017), shall be deposited in the Fund.”;

7. In the said rules, in rule 133, for sub-rule (3), the following shall sub-rule be substituted, namely:-

“(3) Where the Authority determines that a registered person has not passed on the benefit of the reduction in the rate of tax on the supply of goods or services or the benefit of input tax credit to the recipient by way of commensurate reduction in prices, the Authority may order,-

(a) reduction in prices;

(b) return to the recipient, an amount equivalent to the amount not passed on by way of commensurate reduction in prices along with interest at the rate of eighteen percent. from the date of collection of the higher amount till the date of the return of such amount or recovery of the amount including interest not returned, as the case may be;

(c) the deposit of an amount equivalent to fifty per cent. of the amount determined under the above clause in the Fund constituted under section 57

and the remaining fifty per cent. of the amount in the Fund constituted under section 57 of the Goods and Services Tax Act, 2017 of the concerned State, where the eligible person does not claim return of the amount or is not identifiable;

(d) imposition of penalty as specified under the Act; and

(e) cancellation of registration under the Act.

Explanation: For the purpose of this sub-rule, the expression, “concerned State” means the State in respect of which the Authority passes an order.”;

8. In the said rules, in rule 138, in sub-rule (14), after clause (n), the following clause shall be inserted, namely:-

“(o) where empty cylinders for packing of liquefied petroleum gas are being moved for reasons other than supply.”;

9. In the said rules, in **FORM GSTR-4**, in the Instructions, for instruction No.10, the following instruction shall be substituted, namely:-

“10. For the tax periods July, 2017 to September, 2017, October, 2017 to December, 2017, January, 2018 to March, 2018 and April, 2018 to June, 2018, serial 4A of Table 4 shall not be furnished.”;

10. In the said rules, in **FORM GST PCT-01**, in PART B,—

(a) against Serial No. 4, after entry (10), the following entries shall be inserted, namely:-

“(11) Sales Tax practitioner under existing law for a period of not less than five years

(12) tax return preparer under existing law for a period of not less than five years”;

(b) after the entry “**Consent**”, the following entry shall be inserted, namely:-

“**Declaration**

I hereby declare that;-

(i) *I am a citizen of India;*

(ii) *I am a person of sound mind;*

(iii) *I have not been adjudicated as an insolvent; and*

(iv) *I have not been convicted by a competent court.”;*

11. In the said rules, in **FORM GST RFD-01**, in Annexure-1,

(a) for Statement 1A, the following Statement shall be substituted, namely:-

“Statement 1A

[see rule 89(2)(h)]

Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]

Sl No.	Details of invoices of inward supplies received				Tax paid on inward supplies			Details of invoices of outward supplies issued			Tax paid on outward supplies		
	GSTIN of the supplier	No.	Date	Taxable Value	Integrated Tax	Central Tax	State Tax /Union territory Tax	No.	Date	Taxable Value	Integrated Tax	Central Tax	State Tax /Union territory Tax
1	2	3	4	5	6	7	8	9	10	11	12	13	14
													”;

and

(b) for Statement 5B, the following Statement shall be substituted, namely:-

“Statement 5B

[see rule 89(2)(g)]

Refund Type: On account of deemed exports

(Amount in Rs)

Sl. No.	Details of invoices of outward supplies in case refund is claimed by supplier/Details of invoices of inward supplies in case refund is claimed by recipient				Tax paid			
	GSTIN of the supplier	No.	Date	Taxable Value	Integrated Tax	Central Tax	State Tax /Union Territory Tax	Cess
1	2	3	4	5	6	7	8	9
								”

12. In the said rules, in **FORM GST RFD-01A**, in Annexure-1,

(a) for Statement 1A, the following Statement shall be substituted, namely:-

“Statement 1A

[see rule 89(2)(h)]

Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]

Sl. No.	Details of invoices of inward supplies received				Tax paid on inward supplies			Details of invoices of outward supplies issued			Tax paid on outward supplies		
	GSTIN of the suppl	No.	Date	Taxable Value	Integra Tax	Cent ral Tax	State Tax /Unio n	No.	Da te	Taxa ble Valu e	Integra ted Tax	Cent ral Tax	State Tax /Unio n

	ier							territory Tax						territory Tax
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
													”;	

and

(b) for Statement 5B, the following Statement shall be substituted, namely:-

“Statement 5B

[see rule 89(2)(g)]

Refund Type: On account of deemed exports

(Amount in Rs)

Sl. No.	Details of invoices of outward supplies in case refund is claimed by supplier/Details of invoices of inward supplies in case refund is claimed by recipient				Tax paid				
	GSTIN of the supplier	No.	Date	Taxable Value	Integrated Tax	Central Tax	State Tax /Union Territory Tax	Cess	
1	2	3	4	5	6	7	8	9	
								”	

[No. 19192 FIN-CT1-TAX- 0034/2017]

By order of the Governor

Arout

Under Secretary to Government

Memo No.

19193

/F.,

Date- 13.06.2018

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 CT & GST, Odisha, Cuttack.

This is statutory and will bear SRO Number.



Under Secretary to Government

Memo No.

19194

/F.,

Date- 13.06.2018

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



Under Secretary to Government

Memo No.

19195

/F.,

Date- 13.06.2018

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



Under Secretary to Government