GOVERNMENT OF ODISHA FINANCE DEPARTMENT

NOTIFICATION The 29th June, 2019

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, hereby notifies the persons, registered under section 24 of the said Act read with rule 14 of the Odisha Goods and Services Tax Rules, 2017, (hereinafter referred to as "the said rules"), supplying online information and data base access or retrieval services from a place outside India to a person in India, other than a registered person 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 an annual return in **FORM GSTR-9** under sub-section (1) of section 44 of the said Act read with sub-rule (1) of rule 80 of the said rules.
- 3. The said persons shall not be required to furnish reconciliation statement in **FORM GSTR-9C** under sub-section (2) of section 44 of the said Act read with sub-rule (3) of rule 80 of the said rules.

[No. 22603 - FIN-CT1-TAX-0043/2017]

By order of the Governor

Saumajet Rout
Deputy Secretary to Government

22604 Memo No.

/F., Date- 29. 06 - 2019

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.

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

This is statutory and will bear SRO Number.

Grant

Deputy Secretary to Government

22605 Memo No.

/F., Date- 99. 86. 2019

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

Deputy Secretary to Government

Memo No.

22606 /F., Date- 29.06.2019

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

Deputy Secretary to Government