

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

NOTIFICATION

The 20th December, 2019

S. R.O. No. — In exercise of the powers conferred by sub-rule (4) of rule 48 of the Odisha Goods and Services Tax Rules, 2017, the State Government, on the recommendations of the Goods and Services Tax Council, do hereby, notify the registered person, whose aggregate turnover in a financial year exceeds one hundred crore rupees, as a class of registered person who shall prepare invoice in terms of sub-rule (4) of rule 48 of the said rules in respect of supply of goods or services or both to a registered person.

This notification shall come into force on the 1st day of April, 2020.

[No. 42542 – FIN-CT1-TAX- 0034 /2017]

By order of the Governor

Satyanjit Rout

Deputy Secretary to Government

Memo No.

42543

/F., Date-

20/12/2018

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.

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

This is statutory and will bear SRO Number.



Deputy Secretary to Government

Memo No.

42544

/F.,

Date-

20/12/2019

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



Deputy Secretary to Government

Memo No.

42545

/F.,

Date-

20/12/2018

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



Deputy Secretary to Government