

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

NOTIFICATION

The 20th December, 2019

S.R.O. No. – In exercise of the powers conferred by the sixth proviso to rule 46 of the Odisha Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), the State Government, on the recommendations of the Goods and Services Tax Council, do hereby notify that an invoice issued by a registered person, whose aggregate turnover in a financial year exceeds five hundred crore rupees, to an unregistered person (hereinafter referred to as B2C invoice), shall have Quick Response (QR)code:

Provided that where such registered person makes a Dynamic Quick Response (QR) code available to the recipient through a digital display, such B2C invoice issued by such registered person containing cross-reference of the payment using a Dynamic Quick Response (QR) code, shall be deemed to be having Quick Response (QR) code.

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

[No. 42550 , – FIN-CT1-TAX- 0034 /2017]

By order of the Governor

Garamrajit Rout

Deputy Secretary to Government

Memo No. 42551

/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. 42552

/F.,

Date-

20/12/2018

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



Deputy Secretary to Government

Memo No. 42553

/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