

**FINANCE DEPARTMENT**

**ORDER**

**The 8<sup>th</sup> March, 2019**

**THE ODISHA GOODS AND SERVICES TAX (REMOVAL OF DIFFICULTIES) ORDER, 2019**

**Order No. 3/2019-State Tax**

S.R.O. No. — Whereas, clause (c) of sub-section (3) of section 31 the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017) (hereinafter referred to as the said Act) provides that a registered person supplying exempted goods or services or both or paying tax under the provisions of section 10 shall issue, instead of a tax invoice, a bill of supply, and therefore any person not covered by the said clause has to issue a tax invoice;

Now, Therefore, in exercise of the powers conferred by section 172 of the said Act, the State Government, on the recommendations of the Goods and Services Tax Council, hereby makes the following Order, to remove the difficulties, namely: —

1. Short title. —This Order may be called the Odisha Goods and Services Tax (Third Removal of Difficulties) Order, 2019.
2. For the removal of difficulties, it is hereby clarified that provisions of clause (c) of sub-section (3) of section 31 of the said Act shall apply to a person paying tax under notification of the Government of Odisha, in the Finance Department No. 8229 -FIN-CT1-TAX-0043-2017, dated the 7<sup>th</sup> March, 2019, published in the Extraordinary Issue No.448 of the Odisha Gazette, dated the 7<sup>th</sup> March, 2019 bearing S.R.O. No. 92/2019.

[ No. 8498 -FIN-CT1-TAX-0043/2017]

**By Order of the Governor**

*Saranyajit Rout*  
**Deputy Secretary to Government**