

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

NOTIFICATION

The 3rd March, 2020

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, and in supersession of notification of the Government of Odisha, in the Finance Department No. 42550-FIN-CT1-TAX-0034/2017, dated the 20th December, 2019 published in the Extraordinary issue No. 2293 of the Odisha Gazette, dated the 20th December, 2019 bearing S.R.O. No 438/2019, except as respects things done or omitted to be done before such supersession, hereby notifies that an invoice issued by a registered person, whose aggregate turnover in a financial year exceeds five hundred crore rupees, other than those referred to in sub-rules (2), (3), (4) and (4A) of rule 54 of the said rules, and registered person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017, to an unregistered person (hereinafter referred to as B2C invoice), shall have Dynamic 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.

2. This notification shall come into force with effect from the 1st day of October, 2020.

[No. 10654 -FIN-CT1-TAX-0002/2020]
By order of the Governor

Sauila - Kant -
Joint Secretary to Government

Memo No. 10655

/F., Date- 31.03.2020

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.

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

This is statutory and will bear SRO Number.


Joint Secretary to Government

Memo No. 10656

/F.,

Date- 31.03.2020

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


Joint Secretary to Government

Memo No.

10657

/F.,

Date- 31.03.2020

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


Joint Secretary to Government