

GOVERNMENT OF ODISHA  
FINANCE DEPARTMENT

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Notification  
The 29<sup>th</sup> September, 2020

S.R.O. No. — In exercise of the powers conferred by section 168A of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017), the State Government, on the recommendations of the Goods and Services Tax Council, do hereby make the following further amendment in the notification of the Government of Odisha in Finance Department No. 18491-FIN-CT1-TAX-0002/2020, dated the 22<sup>nd</sup> June, 2020, published in the Extraordinary issue No. 901 of the Odisha Gazette, dated the 22<sup>nd</sup> June, 2020 bearing S.R.O. No. 138/2020, as amended from time to time, and the last such amendment is made in the notification of the Government of Odisha in the Finance Department No. 25066-FIN-CT1-TAX-0002/2020, dated the 7<sup>th</sup> September, 2020, published in the Extraordinary issue No. 1115 of the Odisha Gazette, dated the 7<sup>th</sup> September, 2020, bearing S.R.O. No. 191/2020, namely:—

In the said notification, in the first paragraph, in clause (i), after the first proviso, the following proviso shall be inserted, namely: -

“Provided further that where, any time limit for completion or compliance of any action, by any person, has been specified in, or prescribed or notified under sub-section (7) of section 31 of the said Act in respect of goods being sent or taken out of India on approval for sale or return, which falls during the period from the 20<sup>th</sup> day of March, 2020 to the 30<sup>th</sup> day of October, 2020, and where completion or compliance of such action has not been made within such time, then, the time limit for completion or compliance of such action, shall stand extended upto the 31<sup>st</sup> day of October, 2020.”

[No. 26601

– FIN-CT1-TAX- 0002 /2020]

By order of the Governor

Satyanajit Rout

Deputy Secretary to Government

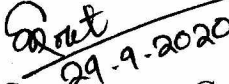
Memo No. 26602

/F., Date- 29.09.2020

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.


  
29.9.2020  
Deputy Secretary to Government

Memo No. 26603

/F.,

Date- 29.09.2020

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

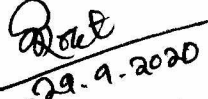
  
29.9.2020  
Deputy Secretary to Government

Memo No. 26604

/F.,

Date- 29.09.2020

Copy forwarded to Head State Portal Group, IT Centre, Lokseva Bhawan for hosting in the Odisha Government website – [www.orissagov.ocac.in](http://www.orissagov.ocac.in) Finance Department.

  
29.9.2020  
Deputy Secretary to Government