GOVERNMENT OF ODISHA FINANCE DEPARTMENT

Notification The 14th October, 2020

S.R.O. No. — In exercise of the powers conferred by section 148 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 notify the registered persons required to prepare the tax invoice in the manner specified under sub-rule (4) of rule 48 of the Odisha Goods and Services Tax Rules, 2017, who have prepared tax invoice in a manner other than the said manner, as the class of persons who shall, during the period from the 1st day of October, 2020 to the 31st day of October, 2020, follow the special procedure such that the said persons shall obtain an Invoice Reference Number (IRN) for such invoice by uploading specified particulars in **FORM GST INV-01** on the Common Goods and Services Tax Electronic Portal, within thirty days from the date of such invoice, failing which the same shall not be treated as an invoice.

 This notification shall be deemed to have come into force with effect from 1st October, 2020.

> [No. 27764 - FIN-CT1-TAX- 0002 /2020] By order of the Governor

> > Saconyaja Rolet

Deputy Secretary to Government

Memo No. 27765

/F., Date-

Date- 14.10.2020

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.

Deputy Secretary to Government

Memo No. 27766 /F.,

Date-

- 14.10.2020

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

Deputy Secretary to Government

Memo No.

27767

/F...

Date-

14.10.2020

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