

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

Notification
The 1st January, 2021

S.R.O. No. -In exercise of the powers conferred by section 164 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 rules further to amend the Odisha Goods and Services Tax Rules, 2017, namely: -

1. Short title and commencement. - (1) These rules may be called the Odisha Goods and Services Tax (Amendment) Rules, 2021.

(2) These rules shall come into force on the date of their publication in the Odisha Gazette.

2. In the Odisha Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 59, after sub-rule (5), the following sub-rule shall be inserted, namely:-

“(6) Notwithstanding anything contained in this rule, -

(a) a registered person shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in **FORM GSTR-1**, if he has not furnished the return in **FORM GSTR-3B** for preceding two months;

(b) a registered person, required to furnish return for every quarter under the proviso to sub-section (1) of section 39, shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in **FORM GSTR-1** or using the invoice furnishing facility, if he has not furnished the return in **FORM GSTR-3B** for preceding tax period; and

(c) a registered person, who is restricted from using the amount available in electronic credit ledger to discharge his liability towards tax in excess of ninety-nine per cent. of such tax liability under rule 86B, shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in **FORM GSTR-1** or using the invoice furnishing facility, if he has not furnished the return in **FORM GSTR-3B** for preceding tax period.”.

[No. 23 - FIN-CT1-TAX- 0001 /2020]

By order of the Governor

Satyanajit Rout
01.01.2021
Deputy Secretary to Government

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Memo No. 24

/F., Date- 01.01.2021

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.

Govt

Deputy Secretary to Government

Memo No. 25

/F.,

Date- 01.01.2021

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

Govt

Deputy Secretary to Government

Memo No. 26

/F.,

Date- 01.01.2021

Copy forwarded to Shri Tapan Kumar Pattanaik, Sr. DPA, FID, Finance Department to upload the notification under GST in the portal of Finance Department.

Email- tkpattanaik@gmail.com

Govt

Deputy Secretary to Government