

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

Notification
The 4th May, 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. (1) These rules may be called the Odisha Goods and Services Tax (Second Amendment) Rules, 2021.

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

2. In the Odisha Goods and Services Tax Rules, 2017, in rule 26 in sub-rule (1), after the third proviso, the following proviso shall be inserted, namely:-

“Provided also that a registered person registered under the provisions of the Companies Act, 2013 (18 of 2013) shall, during the period from the 27th day of April, 2021 to the 31st day of May, 2021, also be allowed to furnish the return under section 39 in **FORM GSTR-3B** and the details of outward supplies under section 37 in **FORM GSTR-1** or using invoice furnishing facility, verified through electronic verification code (EVC).”.

[No. 13534 – FIN-CT1-TAX- 0001/2020]

By order of the Governor

Balsulla Chandra Jaisty

Under Secretary to Government

Memo No. 13535

/F., Date- 04.05.2021

Copy forwarded to the Gazette Cell of Commerce & Transport Department, Government of Odisha, Bhubaneswar/ the Deputy Director, Secretariat Press, 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.

Email- secretariatpressbbsr@gmail.com

deputydirectorpp@rediffmail.com

Babulla chandra Bousty
Under Secretary to Government

Memo No. 13536 /F.,

Date- 04.05.2021

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

Babulla chandra Bousty
Under Secretary to Government

Memo No. 13537 /F.,

Date- 04.05.2021

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

Babulla chandra Bousty
Under Secretary to Government