

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

NOTIFICATION

The 7th 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 (Third 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,-

(i) in sub-rule (4) of rule 36, after the proviso, the following proviso shall be inserted, namely:-

“Provided further that such condition shall apply cumulatively for the period April and May, 2021 and the return in **FORM GSTR-3B** for the tax period May, 2021 shall be furnished with the cumulative adjustment of input tax credit for the said months in accordance with the condition above.”;

(ii) in sub-rule (2) of rule 59, the following proviso shall be inserted, namely:-

“Provided that a registered person may furnish such details, for the month of April, 2021, using IFF from the 1st day of May, 2021 till the 28th day of May, 2021.”.

[No. 13894 - FIN-CT1-TAX-0001/2020]

By order of the Governor

Sarengjit Rout

Deputy Secretary to Government

Memo No. 13895

/F., Date- 07.05.2021

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

Satyanjit Rout
Deputy Secretary to Government

Memo No. 13896

/F.,

Date- 07.05.2021

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

Satyanjit Rout
Deputy Secretary to Government

Memo No.

13897

/F.,

Date- 07.05.2021

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

Satyanjit Rout
Deputy Secretary to Government