## GOVERNMENT OF ODISHA FINANCE DEPARTMENT

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## Notification

The 7<sup>th</sup> May, 2021

S.R.O. No. — In exercise of the powers conferred by section 168A of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7of 2017) (hereafter in this notification referred to as the said Act), in view of the spread of pandemic COVID-19 across many parts of India, the State Government, on the recommendations of the Goods and Services Tax Council, do hereby notify, as under,-

- (i) where, any time limit for completion or compliance of any action, by any authority or by any person, has been specified in, or prescribed or notified under the said Act, which falls during the period from the 15<sup>th</sup> day of April, 2021 to the 30<sup>th</sup> day of May, 2021, 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 be extended upto the 31<sup>st</sup> day of May, 2021, including for the purposes of—
  - (a) completion of any proceeding or passing of any order or issuance of any notice, intimation, notification, sanction or approval or such other action, by whatever name called, by any authority, commission or tribunal, by whatever name called, under the provisions of the said Act; or
  - (b) filing of any appeal, reply or application or furnishing of any report, document, return, statement or such other record, by whatever name called, under the provisions of the said Act;

but, such extension of time shall not be applicable for the compliances of the following provisions of the said Act, namely: -

- (a) Chapter IV;
- (b) sub-section (3) of section 10, sections 25, 27, 31, 37, 47, 50, 69, 90, 122, 129;
- (c) section 39, except sub-section (3), (4) and (5);
- (d) section 68, in so far as e-way bill is concerned; and
- (e) rules made under the provisions specified at clause (a) to (d) above :

Provided that where, any time limit for completion of any action, by any authority or by any person, specified in, or prescribed or notified under rule 9 of the Odisha Goods and Services Tax Rules, 2017, falls during the period from the 1<sup>st</sup> day of May, 2021 to the 31<sup>st</sup> day of May, 2021, and where completion of such action has not been made within such time, then, the time limit for completion of such action, shall be extended upto the 15<sup>th</sup> day of June, 2021;

- (ii) in cases where a notice has been issued for rejection of refund claim, in full or in part and where the time limit for issuance of order in terms of the provisions of subsection (5), read with sub-section (7) of section 54 of the said Act falls during the period from the 15<sup>th</sup> day of April, 2021 to the 30<sup>th</sup> day of May, 2021, in such cases the time limit for issuance of the said order shall be extended to fifteen days after the receipt of reply to the notice from the registered person or the 31<sup>st</sup> day of May, 2021, whichever is later.
- 2. This notification shall come into force with effect from the 15<sup>th</sup> day of April, 2021.

[No. 13898 - FIN-CT1-TAX-0002/2020]

By order of the Governor

Saumagict Rout

Deputy Secretary to Government

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

Dout

Deputy Secretary to Government

Memo No. 13900

/F.,

Date-

07.05.2021

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

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Deputy Secretary to Government

Memo No. 13901

/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

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Deputy Secretary to Government