



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 sub-section (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

*Saumyaji Rout*

Deputy Secretary to Government

Memo No. 13899

/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](mailto:secretariatpressbbsr@gmail.com)

[deputydirectorpp@rediffmail.com](mailto:deputydirectorpp@rediffmail.com)



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.



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](mailto:tkpattanaik@gmail.com)



Deputy Secretary to Government