GOVERNMENT OF ODISHA FINANCE DEPARTMENT

NOTIFICATION

The 18th June, 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 (Fifth Amendment) Rules, 2021.
- (2) They shall be deemed to have come into force with effect from the 1st June, 2021.
- 2. In the Odisha Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in sub-rule (1) of rule 26, in the fourth proviso, for the figures, letters and words "31st day of May, 2021", the figures, letters and words "31st day of August, 2021" shall be substituted.
- 3. In the said rules, in sub-rule (4) of rule 36, for the second proviso, the following proviso shall be substituted, namely:—

"Provided further that such condition shall apply cumulatively for the period April, May and June, 2021 and the return in **FORM GSTR-3B** for the tax period June, 2021 or quarter ending June, 2021, as the case may be, shall be furnished with the cumulative adjustment of input tax credit for the said months in accordance with the condition above".

4. In the said rules, in sub-rule (2) of rule 59, after the proviso, the following proviso shall be inserted, namely: —

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

[No. 16285 - FIN-CT1-TAX-0001/2020]

By order of the Governor

Special 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

Special Secretary to Government

Memo No. 16287

/F.,

Date- 18.06. 2021

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

Special Secretary to Government

Memo No. 16288

/F.,

Date- 18.06. 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

Special Secretary to Government