

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

NOTIFICATION

The 26th October, 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 (Seventh Amendment) Rules, 2021.

(2) Save as otherwise provided in these rules, 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, —

(i) in sub-rule (1) of rule 26, —

(a) in the fourth proviso, for the figures, letters and words “31st day of August, 2021”, the figures, letters and words “31st day of October, 2021” shall be substituted;

(b) with effect from the 1st day of November, 2021, all the provisos shall be omitted;

(ii) with effect from the 1st day of May, 2021, in rule 138E, after the fourth proviso, the following proviso shall be inserted, namely: -

“Provided also that the said restriction shall not apply during the period from the 1st day of May, 2021 till the 18th day of August, 2021, in case where the return in **FORM GSTR-3B** or the statement of outward supplies in **FORM GSTR-1** or the statement in **FORM GST CMP-08**, as the case may be, has not been furnished for the period March, 2021 to May, 2021.”;

(iii) in **FORM GST ASMT-14**, -

(a) after the words, “with effect from -----”, the words, “vide Order Reference No. -----, dated -----” shall be inserted;

(b) the words, “for conducting business without registration despite being liable for registration” shall be omitted;

(c) at the end after the word “Designation”, the word “Address” shall be inserted.

[No. 29372 - FIN-CT1-TAX-0001/2021]

By order of the Governor

Saranyajit Rout

Deputy Secretary to Government

Memo No. 29373

/F., Date- 26.10.2021

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



Deputy Secretary to Government

Memo No. 29374

/F.,

Date- 26.10.2021

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



Deputy Secretary to Government

Memo No. 29375

/F.,

Date- 26.10.2021

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



Deputy Secretary to Government