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## LAW DEPARTMENT

### NOTIFICATION

The 9th November, 2020

No.10689-I-Legis-42/2020/L.— The following Act of the Odisha Legislative Assembly having been assented to by the Governor on the 7th November, 2020 is hereby published for general information.

ODISHA ACT 5 OF 2020

## THE ODISHA GOODS AND SERVICES TAX (AMENDMENT) ACT, 2020

AN

ACT

FURTHER TO AMEND THE ODISHA GOODS AND SERVICES TAX ACT, 2017

BE it enacted by the Legislature of the State of Odisha in the Seventy-first Year of the Republic of India as follows:—

Short title and  
Commencement.

1. (1) This Act may be called the Odisha Goods and Services Tax (Amendment) Act, 2020.

(2) Save as otherwise provided, the provisions of this Act shall come into force on such date as the State Government may, by notification, appoint:

Provided that different dates may be appointed for different provisions of this Act and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision.

Amendment of  
Section 2.

2. In section 2 of the Odisha Goods and Services Tax Act, 2017 (hereinafter referred to as the principal Act), in clause (114), for sub-clauses (c) and (d), the following sub-clauses shall be substituted, namely:—

- “(c) Dadra and Nagar Haveli and Daman and Diu;
- (d) Ladakh;”.

Amendment of  
Section 10.

3. In section 10 of the principal Act, in sub-section (2), in clauses (b), (c) and (d), after the words “of goods”, the words “or services” shall be inserted.

Amendment  
of Section 16.

4. In section 16 of the principal Act, in sub-section (4), the words “invoice relating to such” shall be omitted.

Amendment of  
Section 29.

5. In section 29 of the principal Act, in sub-section (1), for clause (c), the following clause shall be substituted, namely:—

“(c) the taxable person is no longer liable to be registered under section 22 or section 24 or intends to optout of the registration voluntarily made under sub-section (3) of section 25:”.

Amendment of  
Section 30.

6. In section 30 of the principal Act, in sub-section (1), for the proviso, the following proviso shall be substituted, namely:—

“Provided that such period may, on sufficient cause being shown, and for reasons to be recorded in writing, be extended,—

- (a) by the Additional Commissioner or the Joint Commissioner, as the case may be, for a period not exceeding thirty days;
- (b) by the Commissioner, for a further period not exceeding thirty days, beyond the period specified in clause (a).”.

Amendment  
of Section 31.

7. In section 31 of the principal Act, in sub-section (2), for the proviso, the following proviso shall be substituted, namely:—

“Provided that the Government may, on the recommendations of the Council, by notification,—

(a) specify the categories of services or supplies in respect of which a tax invoice shall be issued, within such time and in such manner as may be prescribed;

(b) subject to the condition mentioned therein, specify the categories of services in respect of which—

- (i) any other document issued in relation to the supply shall be deemed to be a tax invoice; or

(ii) tax invoice may not be issued.”.

Amendment  
of Section 51.

**8.** In section 51 of the principal Act,—

(a) for sub-section (3), the following sub-section shall be substituted, namely:—

“(3) A certificate of tax deduction at source shall be issued in such form and in such manner as may be prescribed.”; and

(b) sub-section (4) shall be omitted.

Amendment of  
Section 122.

**9.** In section 122 of the principal Act, after sub-section (1), the following sub-section shall be inserted, namely:—

“(1A) Any person who retains the benefit of a transaction covered under clauses (i), (ii), (vii) or clause (ix) of sub-section (1) and at whose instance such transaction is conducted, shall be liable to a penalty of an amount equivalent to the tax evaded or input tax credit availed of or passed on.”.

Amendment of  
Section 132.

**10.** In section 132 of the principal Act, in sub-section (1),—

(i) for the words “Whoever commits any of the following offences”, the words “Whoever commits, or causes to commit and retain the benefits arising out of, any of the following offences” shall be substituted;

(ii) for clause (c), the following clause shall be substituted, namely:—

“(c) avails input tax credit using the invoice or bill referred to in clause (b) or fraudulently avails input tax credit without any invoice or bill;”;

(iii) in clause (e), the words “, fraudulently avails input tax credit” shall be omitted.

Amendment of  
Section 140.

**11.** In section 140 of the principal Act, with effect from the 1st day of July, 2017,—

(a) in sub-section (1), after the words “existing law”, the words “within such time and” shall be inserted and shall be deemed to have been inserted;

(b) in sub-section (2), after the words “appointed day”, the words “within such time and” shall be inserted and shall be deemed to have been inserted;

(c) in sub-section (3), for the words "goods held in stock on the appointed day subject to", the words "goods held in stock on the appointed day, within such time and in such manner as may be prescribed, subject to" shall be substituted and shall be deemed to have been substituted;

(d) in sub-section (5), for the words "existing law", the words "existing law, within such time and in such manner as may be prescribed" shall be substituted and shall be deemed to have been substituted; and

(e) in sub-section (6), for the words "goods held in stock on the appointed day subject to", the words "goods held in stock on the appointed day, within such time and in such manner as may be prescribed, subject to" shall be substituted and shall be deemed to have been substituted.

Insertion of new  
Section 168A.

12. In the principal Act, after section 168, the following section shall be inserted and deemed to have been inserted with effect from the 31<sup>st</sup> March, 2020, namely:—

"Power of  
Government  
to extend time  
limit in special  
circumstances

168A. (1) Notwithstanding anything contained in this Act, the Government may, on the recommendations of the Council, by notification, extend the time limit specified in, or prescribed or notified under, this Act in respect of actions which cannot be completed or complied with due to *force majeure*.

(2) The power to issue notification under sub-section (1) shall include the power to give retrospective effect to such notification from a date not earlier than the date of commencement of this Act.

*Explanation.*— For the purposes of this section, the expression "*force majeure*" means a case of war, epidemic, flood, drought, fire, cyclone, earthquake or any other calamity caused by nature or otherwise affecting the implementation of any of the provisions of this Act."

Amendment of  
Section 172.

13. In section 172 of the principal Act, in sub-section (1), in the proviso, for the words "three years", the words "five years" shall be substituted and shall be deemed to have been substituted with effect from the 30<sup>th</sup> June, 2020.

Amendment  
to Schedule II.

14. In Schedule II to the principal Act, in paragraph 4, the words "whether or not for a consideration," occurring in sub-paragraphs (a) and (b),

shall be omitted and shall be deemed to have been omitted with effect from the 1st day of July, 2017.

Repeal and savings.

**15. (1)** The Odisha Goods and Services Tax (Amendment) Ordinance, 2020 and the Odisha Goods and Services Tax (Second Amendment) Ordinance, 2020 are hereby repealed.

Odisha Ordinance  
5 of 2020.

Odisha Ordinance  
6 of 2020.

(2) Notwithstanding the repeal under sub-section (1), anything done or any action taken under the Ordinances so repealed shall be deemed to have been done or taken under this Act.

By Order of the Governor  
SASHI KANTA MISHRA  
Principal Secretary to Government