

**GOVERNMENT OF ODISHA  
FINANCE DEPARTMENT**

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**Notification**  
**The 15<sup>th</sup> April, 2023**

S.R.O. No. —In exercise of the powers conferred by section 148 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017) (hereinafter referred to as the said Act), the State Government, on the recommendations of the Goods and Services Tax Council, do hereby notify that the registered person, whose registration has been cancelled under clause (b) or clause (c) of sub-section (2) of section 29 of the said Act on or before the 31<sup>st</sup> day of December, 2022, and who has failed to apply for revocation of cancellation of such registration within the time period specified in section 30 of the said Act as the class of registered persons who shall follow the following special procedure in respect of revocation of cancellation of such registration, namely:—

(a) the registered person may apply for revocation of cancellation of such registration upto the 30<sup>th</sup> day of June, 2023;

(b) the application for revocation shall be filed only after furnishing the returns due upto the effective date of cancellation of registration and after payment of any amount due as tax, in terms of such returns, along with any amount payable towards interest, penalty and late fee in respect of the such returns; and

(c) no further extension of time period for filing application for revocation of cancellation of registration shall be available in such cases.

Explanation: For the purposes of this notification, the person who has failed to apply for revocation of cancellation of registration within the time period specified in section 30 of the said Act includes a person whose appeal against the order of cancellation of registration or the order rejecting application for revocation of cancellation of registration under section 107 of the said Act has been rejected on the ground of failure to adhere to the time limit specified under sub-section (1) of section 30 of the said Act.

[ No. 11493 - FIN-CT1-TAX-0005/2023 ]

By order of the Governor

*Sebashish Sahoo*

Under Secretary to Government

**Memo No.**

11494

**/F., Date-**

15.04.2023

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)



Under Secretary to Government

**Memo No.**

11495

**/F.,**

**Date-**

15.04.2023

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



Under Secretary to Government

**Memo No.**

11496

**/F.,**

**Date-**

15.04.2023

Copy forwarded to Sri Tapan Kumar Pattanaik, Sub-Nodal Officer(E-Gazette), FID, Finance Department for hoisting in the Finance website (<https://finance.odisha.gov.in>).

Email: [tkpattanaik@gmail.com](mailto:tkpattanaik@gmail.com)



Under Secretary to Government