

**GOVERNMENT OF ODISHA
FINANCE DEPARTMENT**

NOTIFICATION

The 30th December, 2023

S.R.O. No. – In exercise of the powers conferred by section 168A of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017) (hereinafter referred to as the said Act) and in partial modification of the notification of the Government of Odisha in the Finance Department No. 18491-FIN-CT1-TAX-0002/2020 dated the 22nd June, 2020, published in the Extraordinary Issue No. 901 of the Odisha Gazette, dated the 22nd June, 2020, bearing S.R.O. No 138/2020 and No. 13898-FIN-CT1-TAX-0002/2020 dated the 7th May, 2021, published in the Extraordinary Issue No. 727 of the Odisha Gazette, dated the 7th May, 2021, bearing S.R.O. No 129/2021 and No. 18029-FIN-CT1-TAX-0001/2022 dated the 18th July, 2022, published in the Extraordinary Issue No. 2288 of the Odisha Gazette, dated the 18th July, 2022, bearing S.R.O. No 484/2022 and No. 11513-FIN-CT1-TAX-0005/2023 dated the 15th April, 2023, published in the Extraordinary Issue No. 831 of the Odisha Gazette, dated the 15th April, 2023, bearing S.R.O. No 192/2023, the State Government, on the recommendations of the Goods and Services Tax Council, do hereby, extends the time limit specified under sub-section (10) of section 73 for issuance of order under sub-section (9) of section 73 of the said Act, for recovery of tax not paid or short paid or of input tax credit wrongly availed or utilized, relating to the period as specified below, namely:–

- (i) for the financial year 2018-19, up to the 30th day of April, 2024;
- (ii) for the financial year 2019-20, up to the 31st day of August, 2024.

[No. 35418 - FIN-CT1-TAX-0005/2023]

By order of the Governor

Debarshish Sahoo
Deputy Secretary to Government

Memo No. 35419

/F., Date- 30.12.2023

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

deputydirectorpp@rediffmail.com

Deputy Secretary to Government

Memo No. 35420

/F.,

Date- 30.12.2023

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

Deputy Secretary to Government

Memo No. 35421

/F.,

Date- 30.12.2023

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

Deputy Secretary to Government

22/3/1
Sri Tapan Kumar Pattanaik
Sub-Nodal Officer