

**GOVERNMENT OF ODISHA
FINANCE DEPARTMENT**

**NOTIFICATION
The 18th July, 2022**

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 notifications 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, the State Government on the recommendation of the Goods and Services Tax Council, do hereby,-

(i) 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, in respect of a tax period for the financial year 2017-18, up to the 30th day of September, 2023;

(ii) excludes the period from the 1st day of March, 2020 to the 28th day of February, 2022 for computation of period of limitation under sub-section (10) of section 73 of the said Act for issuance of order under sub-section (9) of section 73 of the said Act, for recovery of erroneous refund;

(iii) excludes the period from the 1st day of March, 2020 to the 28th day of February, 2022 for computation of period of limitation for filing refund application under section 54 or section 55 of the said Act.

2. This notification shall be deemed to have come into force with effect from the 1st day of March, 2020.

[No. 18029-FIN-CT1-TAX-0001/2022]

By order of the Governor


Under Secretary to Government

Memo No. 18030

/F., Date- 18.07.2022

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



Under Secretary to Government

Memo No. 18031

/F.,

Date- 18.07.2022

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



Under Secretary to Government

Memo No. 18032

/F.,

Date- 18.07.2022

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



Under Secretary to Government