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FINANCE DEPARTMENT NOTIFICATION

The 6th November, 2013

S.R.O. No. 661/2013— In exercise of the powers conferred by Section 94 of the Odisha Value Added Tax Act, 2004 (Odisha Act 4 of 2005), the State Government do hereby make the following rules further to amend the Odisha Value Added Tax Rules, 2005, namely:—

1. (1) These rules may be called the Odisha Value Added Tax (Second Amendment) Rules, 2013.

(2) They shall come into force with effect from the 21st October, 2013.

2. In the Odisha Value Added Tax Rules, 2005, in rule 34, in clause (a) of sub-rule (1), after the second proviso the following proviso shall be inserted, namely:—

“Provided also that, the Government may, if it is necessary so to do in the exigency, by notification, extend the days for filing of return of a particular tax period.”

[No. 33618-FIN-CT1-TAX-0001/2013/F.]

By Order of the Governor

S. ROUT

Deputy Secretary to Government