

**EXTRAORDINARY
PUBLISHED BY AUTHORITY**

No. 1307, CUTTACK, THURSDAY, AUGUST 17, 2017/ SRAVAN 26, 1939

FINANCE DEPARTMENT

NOTIFICATION

The 17th August, 2017

S.R.O. No.3 /2017 — In exercise of the powers conferred by sub-section (6) of Section 54 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017), the State Government, on the recommendation of the Goods and Services Tax Council, hereby notifies the following category of registered persons who shall not be eligible for refund of ninety per cent of the total amount claimed as refund on account of zero-rated supply of goods or services or both on a provisional basis, namely:—

1. any registered person who has been granted a registration certificate under the said Act or under the existing law within a period of six months from the date of application for refund; or
2. any registered person who has not furnished the return for three consecutive tax periods immediately preceding the date of application for refund.

[No.24209–FIN-CT1-TAX-0043/2017/FIN.]

By Order of the Governor

S. ROUT

Deputy Secretary to Government