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FINANCE DEPARTMENT

NOTIFICATION

The 13th October, 2017

S.R.O. No. 478/2017— In exercise of the powers conferred by sub-section (1) of Section 6 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017) (hereafter in this notification referred to as “OGST Act”), on the recommendations of the Goods and Services Tax Council, the Government of Odisha, do hereby specify that the officers appointed under the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the “CGST Act”) who are authorized to be the proper officers for the purposes of Section 54 or Section 55 of the CGST Act (hereafter in this notification referred to as “the said officers”) by the Commissioner in the Board, shall act as proper officers for the purpose of sanction of refund under section 54 or Section 55 of the OGST Act read with the rules made thereunder, in respect of a registered person located in the territorial jurisdiction of the said officers who applies for the sanction of refund to the said officers.

[No. 29795–FIN-CT1-TAX-0043/2017/FIN.]

By Order of the Governor

S. ROUT
Deputy Secretary to Government