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FINANCE DEPARTMENT

NOTIFICATION

The 10th September, 2018

**S.R.O. No.380/2018**— In exercise of the powers conferred by Section 164 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017), the State Government, on the recommendations of the Goods and Services Tax Council, do hereby make the following rules further to amend the Odisha Goods and Services Tax Rules, 2017, namely:—

1.(1) These rules may be called the Odisha Goods and Services Tax (Ninth Amendment) Rules, 2018.

(2) They shall come into force on the date of their publication in the *Odisha Gazette*.

2. In the Odisha Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 117, –

(a) after sub-rule (1), the following sub-rule shall be inserted, namely:—

“(1A) Notwithstanding anything contained in sub-rule (1), the Commissioner may, on the recommendations of the Council, extend the date for submitting the declaration electronically in **FORM GST TRAN-1** by a further period not beyond 31st March, 2019, in respect of registered persons who could not submit the said declaration by the due date on account of technical difficulties on the common portal and in respect of whom the Council has made a recommendation for such extension.”; and

(b) in sub-rule (4), in clause (b), in sub-clause (iii), the following proviso shall be inserted, namely:—

“Provided that the registered persons filing the declaration in **FORM GST TRAN-1** in accordance with sub-rule (1A), may submit the statement in **FORM GST TRAN-2** by 30th April, 2019.”;

3. In the said rules, in rule 142, in sub-rule (5), after the words and figures “of Section 76”, the words and figures “or Section 125” shall be inserted.

[No.29219–FIN-CT1-TAX-0034/2017/FIN.]

By Order of the Governor

SAUMYAJIT ROUT

Under-Secretary to Government