

# The Odisha Gazette

EXTRAORDINARY  
PUBLISHED BY AUTHORITY

No. 1130 CUTTACK, SATURDAY, JUNE 29, 2019 / ASADHA 8, 1941

FINANCE DEPARTMENT

NOTIFICATION

The 29th June, 2019

**S.R.O. No.221/2019**— In exercise of the powers conferred by Section 148 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017) (hereinafter referred to as “the said Act”), the State Government, on the recommendations of the Goods and Services Tax Council, hereby notifies the persons, registered under section 24 of the said Act read with rule 14 of the Odisha Goods and Services Tax Rules, 2017, (hereinafter referred to as “the said rules”), supplying online information and data base access or retrieval services from a place outside India to a person in India, other than a registered person as the class of registered persons who shall follow the special procedure as mentioned below.

2. The said persons shall not be required to furnish an annual return in **FORM GSTR-9** under sub-section (1) of Section 44 of the said Act read with sub-rule (1) of rule 80 of the said rules.

3. The said persons shall not be required to furnish reconciliation statement in **FORM GSTR-9C** under sub-section (2) of Section 44 of the said Act read with sub-rule (3) of rule 80 of the said rules.

[No. 22603-FIN-CT1-TAX-0043/2017/FIN.]

By Order of the Governor

S. ROUT

Deputy Secretary to Government