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FINANCE DEPARTMENT

NOTIFICATION

The 29th June, 2019

S.R.O. No.223/2019— 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 recommendation of the Goods and Services Tax Council, hereby makes 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 (Fourth Amendment) Rules, 2019.

(2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the official gazette.

2. In the Odisha Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), after rule 10, the following rule shall be inserted, namely:—

“10A. **Furnishing of Bank Account Details.**—After a Certificate of registration in **FORM GST REG-06** has been made available on the common portal and a Goods and Services Tax Identification Number has been assigned, the registered person, except those who have been granted registration under rule 12 or, as the case may be rule 16, shall as soon as may be, but not later than forty-five days from the date of grant of registration or the date on which the return required under section 39 is due to be furnished, whichever is earlier, furnish information with respect to details of bank account, or any other information, as may be required on the common portal in order to comply with any other provision.”.

3. In the said rules, in rule 21, after clause (c), the following clause shall be inserted, namely:—

“(d) violates the provision of rule 10A.”.

4. In the said rules, in rule 46, after the fifth proviso, with effect from a date to be notified later, the following proviso shall be inserted, namely:-

“Provided also that the Government may, by notification, on the recommendations of the Council, and subject to such conditions and restrictions as mentioned therein, specify that the tax invoice shall have Quick Response (QR) code.”.

5. In the said rules, in rule 49, after the third proviso, with effect from a date to be notified later, the following proviso shall be inserted, namely:—

“Provided also that the Government may, by notification, on the recommendations of the Council, and subject to such conditions and restrictions as mentioned therein, specify that the bill of supply shall have Quick Response (QR) code.”.

6. In the said rules, in rule 66, in sub-rule (2),-

- (a) for the words, letters and figures “suppliers in **Part C** of **FORM GSTR-2A** and **FORM- GSTR-4A**” the word “deductees” shall be substituted;
- (b) the words “the due date of” shall be omitted; and
- (c) after the words, letters and figures “ **FORM GSTR-7**” the words “for claiming the amount of tax deducted in his electronic cash ledger after validation” shall be inserted.

7. In the said rules, rule 67, in sub-rule (2),—

- (a) the words, letters and numbers “in **Part C** of **FORM GSTR-2A**” shall be omitted;
- (b) the words “the due date of” shall be omitted; and
- (c) after the words, letters and figures “**FORM GSTR-8**” the words “for claiming the amount of tax collected in his electronic cash ledger after validation” shall be inserted.

8. In the said rules, in rule 87,—

- (a) in sub-rule (2), the second proviso shall be omitted;
- (b) in sub-rule (9),—
 - (i) the words, letters and figures “in **FORM GSTR-02**” shall be omitted; and
 - (ii) the words and figures “in accordance with the provisions of rule 87” shall be omitted;
- (c) after sub-rule (12), with effect from a date to be notified later, the following sub-rule shall be inserted, namely:—

“(13) A registered person may, on the common portal, transfer any amount of tax, interest, penalty, fee or any other amount available in the electronic cash ledger under the Act to the electronic cash ledger for integrated tax, central tax, State tax or Union territory tax or cess in **FORM GST PMT-09**.”.

9. In the said rules, in rule 91, in sub-rule (3), with effect from a date to be notified later, for the words “payment advice”, wherever they occur, the words “payment order” shall be substituted.

10. In the said rules, in rule 92, with effect from a date to be notified later,—

- (a) in sub-rule (4), for the words “payment advice”, wherever they occur, the words “payment order” shall be substituted;
- (b) in sub-rule (4), after the words “application for refund”, the words “on the basis of a consolidated payment advice” shall be inserted;
- (c) after sub-rule (4), the following sub-rule shall be inserted, namely:
“(4A) The Odisha Government shall disburse the refund based on the consolidated payment advice issued under sub-rule (4).”; and
- (d) in sub-rule (5), for the words “ an advice”, the words “a payment order” shall be substituted.

11. In the said rules, in rule 94, with effect from a date to be notified later, for the words “payment advice”, the words “payment order” shall be substituted.

12. In the said rules, after rule 95, with effect from the 1st day of July, 2019, the following rule shall be inserted, namely:—

“95A. Refund of taxes to the retail outlets established in departure area of an international Airport beyond immigration counters making tax free supply to an outgoing international tourist.—

(1) Retail outlet established in departure area of an international airport, beyond the immigration counters, supplying indigenous goods to an outgoing international tourist who is leaving India shall be eligible to claim refund of tax paid by it on inward supply of such goods.

(2) Retail outlet claiming refund of the taxes paid on his inward supplies, shall furnish the application for refund claim in **FORM GST RFD- 10B** on a monthly or quarterly basis, as the case may be, through the common portal either directly or through a Facilitation Centre notified by the Commissioner.

(3) The self-certified compiled information of invoices issued for the supply made during the month or the quarter, as the case may be, along with concerned purchase invoice shall be submitted along with the refund application.

(4) The refund of tax paid by the said retail outlet shall be available if—

- (a) the inward supplies of goods were received by the said retail outlet from a registered person against a tax invoice;
- (b) the said goods were supplied by the said retail outlet to an outgoing international tourist against foreign exchange without charging any tax;

- (c) name and Goods and Services Tax Identification Number of the retail outlet is mentioned in the tax invoice for the inward supply; and
- (d) such other restrictions or conditions, as may be specified, are satisfied.

(5) The provisions of rule 92 shall, *mutatis mutandis*, apply for the sanction and payment of refund under this rule.

Explanation.— For the purposes of this rule, the expression “outgoing international tourist” shall mean a person not normally resident in India, who enters India for a stay of not more than six months for legitimate non-immigrant purposes.”.

13. In the said rules, in rule 128,—

- (a) in sub-rule (1), after the words “receipt of a written application,” the words “or within such extended period not exceeding a further period of one month for reasons to be recorded in writing as may be allowed by the Authority,” shall be inserted;
- (b) in sub-rule (2),—
 - (i) after the words “All applications from interested parties on issues of local nature” the words, “or those forwarded by the Standing Committee” shall be inserted;
 - (ii) after the words “the State level Screening Committee and the Screening Committee shall,” the words “within two months from the date of receipt of a written application, or within such extended period not exceeding a further period of one month for reasons to be recorded in writing as may be allowed by the Authority,” shall be inserted.

14. In the said rules, in rule 129, in sub-rule (6), for the word “three” used in the expression “shall complete the investigation within a period of three months”, the word “six” shall be substituted.

15. In the said rules, in rule 132, in sub-rule (1), before the words “Director General of Anti-profiteering” the word and comma “Authority,” shall be inserted.

16. In the said rules, in rule 133,—

- (a) in sub-rule (1), for the word “three” the word “six” shall be substituted;
- (b) after sub-rule (2), the following sub-rule shall be inserted, namely:—
 - “(2A) The Authority may seek the clarification, if any, from the Director General of Anti Profiteering on the report submitted under sub-rule (6) of rule 129 during the process of determination under sub-rule (1).”;
- (c) in sub-rule (3), in clause (c), after the words “fifty per cent of the amount determined under the above clause”, the words “along with interest at the rate of eighteen per cent. from the date of collection of the higher amount till the date of deposit of such amount” shall be inserted;

(d) in sub-rule (3), in the Explanation, after the words ‘the expression, “concerned State” means the State’, the words, “or Union Territory” shall be inserted;

(e) after sub-rule (4), the following sub-rule shall be inserted, namely:—

“(5) (a) Notwithstanding anything contained in sub-rule (4), where upon receipt of the report of the Director General of Anti-profiteering referred to in sub-rule (6) of rule 129, the Authority has reasons to believe that there has been contravention of the provisions of Section 171 in respect of goods or services or both other than those covered in the said report, it may, for reasons to be recorded in writing, within the time limit specified in sub-rule (1), direct the Director General of Anti-profiteering to cause investigation or inquiry with regard to such other goods or services or both, in accordance with the provisions of the Act and these rules.

(b) The investigation or enquiry under clause (a) shall be deemed to be a new investigation or enquiry and all provisions of rule 129 shall mutatis mutandis apply to such investigation or enquiry.”.

17. In the said rules, in rule 138, in sub-rule (10),—

(i) in the Table, in column (3), against serial no. 1 to serial no. 4, after the words “Over Dimensional Cargo”, the words “or multimodal shipment in which at least one leg involves transport by ship” shall be inserted;

(ii) after the second proviso, the following proviso shall be inserted, namely:—

“Provided also that the validity of the e-way bill may be extended within eight hours from the time of its expiry.”.

18. In the said rules, in rule 138E, in sub-clause (a),—

(i) after the words “being a person paying tax under section 10” the words and figures “or availing the benefit of notification of the Government of Odisha, in the Finance Department No.8229-FIN-CT1-TAX-0043/2017, dated the 7th March, 2019 published in the Extraordinary issue No.448 of the *Odisha Gazette*, dated the 7th March, 2019 bearing S.R.O. No. 92/2019,” shall be inserted;

(ii) for the word “returns” the words, letters and figures “statement in **FORM GST CMP-08**” shall be substituted;

(iii) for the words “tax periods” the word “quarters” shall be substituted.

19. In the said rules, in **FORM GST REG-01**, in the Table appended to “List of Documents to be uploaded”, against serial no. 4, in the heading, after the words “Bank Account Related Proof”, the words “, where details of such Account are furnished:” shall be inserted.

20. In the said rules, in **FORM GST REG-07**, in **PART-B**, after entry 12, the following entry shall be inserted, namely:—

“12A. Details of Bank Accounts (s) [Optional]

| | |
|--|--|
| Total number of Bank Accounts maintained by the applicant (Upto 10 Bank Accounts to be reported) | |
|--|--|

Details of Bank Account 1

| | | | | | | | | | | | | | | | | | | | | | | |
|-----------------|----------------------------------|--|--|--|--|--|--|--|--|--|--|--|------|--|--|--|--|--|--|--|--|--|
| Account Number | | | | | | | | | | | | | | | | | | | | | | |
| Type of Account | | | | | | | | | | | | | IFSC | | | | | | | | | |
| Bank Name | | | | | | | | | | | | | | | | | | | | | | |
| Branch Address | To be auto-populated (Edit mode) | | | | | | | | | | | | | | | | | | | | | |

NOTE: Add more bank accounts”.

21. In the said rules, in **FORM GST REG-12**, after entry 12, the following entry shall be inserted, namely:—

“13. Details of Bank Accounts (s) [Optional]

| | |
|--|--|
| Total number of Bank Accounts maintained by the applicant (Upto 10 Bank Accounts to be reported) | |
|--|--|

Details of Bank Account 1

| | | | | | | | | | | | | | | | | | | | | | | |
|-----------------|----------------------------------|--|--|--|--|--|--|--|--|--|--|--|------|--|--|--|--|--|--|--|--|--|
| Account Number | | | | | | | | | | | | | | | | | | | | | | |
| Type of Account | | | | | | | | | | | | | IFSC | | | | | | | | | |
| Bank Name | | | | | | | | | | | | | | | | | | | | | | |
| Branch Address | To be auto-populated (Edit mode) | | | | | | | | | | | | | | | | | | | | | |

NOTE: Add more bank accounts”.

5. Summary of self-assessed liability as per FORM GST CMP-08

(Net of advances, credit and debit notes and any other adjustment due to amendments etc.)

| Sl. No. | Description | Value | Amount of tax | | | |
|---------|--|--------|----------------|-------------|---------------|--------|
| | | | Integrated tax | Central tax | State/ UT tax | Cess |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| 1. | Outward supplies (including exempt supplies) | <Auto> | <Auto> | <Auto> | <Auto> | <Auto> |
| 2. | Inward supplies attracting reverse charge including import of services | <Auto> | <Auto> | <Auto> | <Auto> | <Auto> |
| 3. | Tax paid (1+2) | <Auto> | <Auto> | <Auto> | <Auto> | <Auto> |
| 4. | Interest paid, if any | <Auto> | <Auto> | <Auto> | <Auto> | <Auto> |

6. Tax rate wise details of outward supplies / inward supplies attracting reverse charge during the year

(Net of advances, credit and debit notes and any other adjustment due to amendments etc.)

| Sl. No. | Type of supply (Outward/ Inward) | Rate of tax (%) | Value | Amount of tax | | | |
|---------|----------------------------------|-----------------|-------|----------------|-------------|---------------|--------|
| | | | | Integrated tax | Central tax | State/ UT tax | Cess |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| | | | | <Auto> | <Auto> | <Auto> | <Auto> |
| | | | | <Auto> | <Auto> | <Auto> | <Auto> |
| | | | | <Auto> | <Auto> | <Auto> | <Auto> |
| | | Total | | <Auto> | <Auto> | <Auto> | <Auto> |

7. TDS/TCS Credit received

| GSTIN of Deductor / e-commerce operator | Gross Value | Amount | |
|---|-------------|-------------|--------------|
| | | Central Tax | State/UT Tax |
| (1) | (2) | (3) | (4) |
| | | | |
| | | | |

8. Tax, interest, late fee payable and paid

| Sl. No. | Type of tax | Tax amount payable (As per table 6) | Tax Amount already paid (Through FORM GST CMP-08) | Balance amount of tax payable, if any (3-4) | Interest payable | Interest paid | Late fee payable | Late fee paid |
|---------|----------------|-------------------------------------|--|---|------------------|---------------|------------------|---------------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| 1. | Integrated tax | <Auto> | <Auto> | <Auto> | | | | |
| 2. | Central tax | <Auto> | <Auto> | <Auto> | | | | |
| 3. | State/UT tax | <Auto> | <Auto> | <Auto> | | | | |
| 4. | Cess | <Auto> | <Auto> | <Auto> | | | | |

9. Refund claimed from Electronic cash ledger

| Description | Tax | Interest | Penalty | Fee | Other | Debit Entry Nos. |
|----------------------------------|-----|----------|---------|-----|-------|------------------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| (a) Integrated tax | | | | | | |
| (b) Central Tax | | | | | | |
| (c) State/UT Tax | | | | | | |
| (d) Cess | | | | | | |
| Bank Account Details (Drop Down) | | | | | | |

Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Place :

Date :

Signature of Authorised Signatory

Name of Authorised Signatory

Designation /Status

Instructions:—

1. Terms used:
 - (a) GSTIN: Goods and Services Tax Identification Number
 - (b) TDS: Tax Deducted at Source
 - (c) TCS : Tax Collected at Source
2. The details in **FORM GSTR-4**, for every financial year or part thereof, should be furnished till the thirtieth day of April following the end of such financial year.
3. Aggregate turnover of the taxpayer for the immediate preceding financial year would be auto-populated.
4. Table 4 to capture information, on a consolidated basis, related to inward supplies, rate-wise, GSTIN wise:
 - (i) Table 4A to capture inward supplies from registered supplier other than those attracting reverse charge;
 - (ii) Table 4B to capture inward supplies from registered supplier attracting reverse charge;
 - (iii) Table 4C to capture supplies from unregistered supplier;
 - (iv) Table 4D to capture import of services.
5. Table 5 to capture details (and adjustments thereof) of outward supplies (including exempt supplies) and inward supplies attracting reverse charge including import of services as declared earlier in **FORM GST CMP-08** during the financial year.
6. TDS/TCS credit received from deductor/e-commerce operator would be auto-populated in Table 7.”

23. In the said rules, in FORM GSTR-9,—

- (i) in the Table, in serial no. 8, in column (2), in row C, for the words and figures “to September, 2018”, the figures and word “2018 to March 2019” shall be substituted;
- (ii) in the Table, in Pt. V, in column (2), in the heading, for the words and letters “previous FY declared in returns of April to September of current FY or up to date of filing of annual return of previous FY whichever is earlier”, the letters, figures and words “FY 2017-18 declared in returns between April 2018 till March 2019” shall be substituted;
- (iii) in instructions, serial no. 3 shall be omitted;

(iv) in instructions, in serial no. 4, after the sentence ending with “declared in this part.”, the following words, letters and figures shall be inserted, namely:-

“It may be noted that additional liability for the FY 2017-18 not declared in **FORM GSTR-1** and **FORM GSTR-3B** may be declared in this return. However, tax payers cannot claim input tax credit unclaimed during FY 2017-18 through this return.” ;

(v) in instructions, in serial no. 5, in the Table, in column (2),—

(a) against serial no. 8A, after the words, letters and figures “corresponding suppliers in their **FORM GSTR-1**.”, the following words, letters and figures shall be inserted, namely:—

“It may be noted that the **FORM GSTR-2A** generated as on the 1st May, 2019 shall be auto-populated in this table.”;

(b) against serial no. 8C, for the words “to September 2018”, the figures and words “2018 to March 2019” shall be substituted;

(vi) in the instructions, in serial no. 7,—

(a) for the words, letters, brackets and figures “of April to September of current FY or date of filing of Annual Return for previous financial year (for example in the annual return for the FY 2017-18, the transactions declared in April to September 2018 for the FY 2017-18 shall be declared), whichever is earlier”, the words and figures “between April 2018 to March 2019” shall be substituted;

(b) in the Table, in column 2—

(A) against serial nos. 10 & 11, for the words “to September of the current financial year or date of filing of Annual Return for the previous financial year, whichever is earlier”, the figures and words “2018 to March 2019” shall be substituted;

(B) against serial no. 12, for the words “to September of the current financial year or date of filing of Annual Return for the previous financial year, whichever is earlier”, the figures and words “2018 to March 2019” shall be substituted;

(C) against serial no. 13, for the words “to September of the current financial year or date of filing of Annual Return for the previous financial year whichever is earlier”, the figures and words “2018 to March 2019” shall be substituted.

24. In the said rules, after **FORM GST PMT –07**, with effect from a date to be notified later, the following form shall be inserted, namely:—

“FORM GST PMT – 09

[See rule 87(13)]

Transfer of amount from one account head to another in electronic cash ledger

| | | |
|----|------------------------|--------|
| 1. | GSTIN | |
| 2. | (a) Legal name | <Auto> |
| | (b) Trade name, if any | <Auto> |
| 3. | ARN | |
| 4. | Date of ARN | |

5. Details of the amount to be transferred from one account head to another

(Amount in Rs.)

| Amount to be transferred from | | | Amount to be transferred to | | |
|--|------------|------------------|--|------------|--------------------|
| Major head | Minor head | Amount available | Major Head | Minor head | Amount transferred |
| (1) | (2) | (3) | (4) | (5) | (6) |
| <Central tax, State/ UT tax, Integrated tax, Cess> | Tax | | <Central tax, State / UT tax Integrated tax, Cess> | Tax | |
| | Interest | | | Interest | |
| | Penalty | | | Penalty | |
| | Fee | | | Fee | |
| | Others | | | Others | |
| | Total | | | Total | |

6. Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Place :

Date :

Signature
Name of Authorised Signatory
Designation /Status

Instructions :

1. Major head refers to - Integrated tax, Central tax, State/UT tax and Cess.
2. Minor head refers to – tax, interest, penalty, fee and others.
3. The form may be filled up if amount from one major / minor head is intended to be transferred to another major/minor head. Minor head for transfer of amount may be same or different.
4. The amount from one minor head can also be transferred to another minor head under the same major head.
5. Amount can be transferred from the head only if balance under that head is available at the time of transfer.”

25. In the said rules, in **FORM GST RFD-05**, with effect from a date to be notified later,—

- (i) for the word “Advice”, wherever it occurs, the word “order” shall be substituted; and
- (ii) for the words and letters “To <Centre> PAO/ Treasury/ RBI/ Bank”, the words and letters “To PAO, CBIC” shall be substituted.

26. In the said rules, after **FORM GST RFD - 10**, with effect from the 1st day of July, 2019, the following form shall be inserted, namely:—

“FORM GST RFD-10 B

[See rule 95A]

Application for refund by Duty Free Shops/Duty Paid Shops (Retail outlets)

1. GSTIN:
2. Name:
3. Address:
4. Tax Period (Monthly/Quarterly) : From <DD/MM/YY>To <DD/MM/YY>
5. Amount of Refund Claim: <INR><In Words>
6. Details of inward supplies of goods received and corresponding outward supplies:

| DETAILS OF SUPPLIES | | | | | | | | | | | | | | |
|----------------------------|-----------------|----------|------|-------|------|---------------|----------------|-------------|--------------|------|---------------------------------------|----------|------|---------------|
| Inward Supplies | | | | | | | | | | | Corresponding outward supplies | | | |
| GSTIN of supplier | Invoice details | | | | Rate | Taxable value | Amount of tax | | | | Invoice details | | | |
| | No / Date. | HSN Code | Qty. | Value | | | Integrated Tax | Central Tax | State/UT Tax | Cess | No. / Date | HSN Code | Qty. | Taxable Value |
| | | | | | | | | | | | | | | |

7. Refund applied for:

| Central Tax | State/UT Tax | Integrated Tax | Cess | Total |
|-------------|--------------|----------------|---------|---------|
| | | | | |
| | | | | |
| <Total> | <Total> | <Total> | <Total> | <Total> |

8. Details of Bank Account:

- (i) Bank Account Number
- (ii) Bank Account Type

- (iii) Name of the Bank
- (iv) Name of the Account Holder/Operator
- (v) Address of Bank Branch
- (vi) IFSC
- (vii) MICR

9. Declaration:

I _____ as an authorized representative of _____ (Name of Duty Free Shop/Duty Paid Shop – retail outlet) hereby solemnly affirm and declare that,—

- (i) refund has not been claimed against any of the invoices in respect of outward supplies submitted with this application.
- (ii) the information given herein above is true and correct to the best of my knowledge and belief.

Place :

Signature of Authorised Signatory

Date :

Name :

Designation /Status

Instructions:

1. Application for refund shall be filed on monthly/quarterly basis depending upon the frequency of furnishing of return by retail outlets.
2. Application shall be made in respect of one inward supply invoice only once. Therefore, it is advised that refund shall be applied only for those inward supply invoices the goods received against which have been completely supplied.
3. Applicant should ensure that all the invoices declared by him have the GSTIN of the supplier and the GSTIN of the respective Duty Free Shop /Duty Paid Shop (retail outlet) clearly marked on them.
4. Documents to be attached with the refund application:
 - a) Undertaking that all indigenous goods on which refund is being claimed have been received by the Duty-Free Shop/Duty Paid Shop (retail outlet);
 - b) Undertaking that the indigenous goods have been sold to eligible outgoing international tourist;
 - c) Copy of the returns for the period for which application is being filed.”

27. In the said rules, for **FORM GST DRC-03**, the following FORM shall be substituted, namely:—

“FORM GST DRC- 03

[See rule 142(2) & 142 (3)]

Intimation of payment made voluntarily or made against the show cause notice (SCN) or statement

| | | | | | | | | | | | |
|---------|--|-----|-----------------------|-----------|----------|------------------------|--------|-------|---------------------------------|-----------------|---------------------|
| 1. | GSTIN | | | | | | | | | | |
| 2. | Name | | | | | | | | | | |
| 3. | Cause of payment | | | | | | | | | | |
| 4. | Section under which voluntary payment is made | | | | | | | | | | |
| 5. | Details of show cause notice, if payment is made within 30 days of its issue | | | | | | | | | | |
| 6. | Financial Year | | | | | | | | | | |
| 7. | Details of payment made including interest and penalty, if applicable | | | | | | | | | | |
| | (Amount in Rs.) | | | | | | | | | | |
| Sl. No. | Tax Period | Act | Place of supply (POS) | Tax/ Cess | Interest | Penalty, if applicable | Others | Total | Ledger utilised (Cash / Credit) | Debit entry No. | Date of debit entry |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| | | | | | | | | | | | |
| | | | | | | | | | | | |

8. Reasons, if any - << Text box >>

9. Verification-

I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature of Authorised Signatory

Name :

Designation /Status

Date – ”.

[No. 22611-FIN-CT1-TAX-0043/2017/FIN.]

By Order of the Governor

S. ROUT

Deputy Secretary to Government