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FINANCE DEPARTMENT

NOTIFICATION

The 20th December, 2019

**S.R.O. No.438/2019**— In exercise of the powers conferred by the sixth proviso to rule 46 of the Odisha Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), the State Government, on the recommendations of the Goods and Services Tax Council, do hereby notify that an invoice issued by a registered person, whose aggregate turnover in a financial year exceeds five hundred crore rupees, to an unregistered person (hereinafter referred to as B2C invoice), shall have Quick Response (QR)code:

Provided that where such registered person makes a Dynamic Quick Response (QR) code available to the recipient through a digital display, such B2C invoice issued by such registered person containing cross-reference of the payment using a Dynamic Quick Response (QR) code, shall be deemed to be having Quick Response (QR) code.

This notification shall come into force on the 1st day of April, 2020.

[No.42550-FIN-CT1-TAX- 0034 /2017/FIN.]

By Order of the Governor

SAUMYAJIT ROUT  
Deputy Secretary to Government