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**FINANCE DEPARTMENT**

ORDER

The 2nd February, 2019

**THE ODISHA GOODS AND SERVICES TAX(REMOVAL OF DIFFICULTIES) ORDER, 2019**

**Order No. 2/2019-State Tax**

**S.R.O. No.40/2019**— WHEREAS, sub-section (4) of Section 52 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act, 7 of 2017) (hereafter in this Order referred to as the said Act) provides that every operator who collects the amount specified in sub-section (1) shall furnish a statement, electronically, containing the details of outward supplies of goods or services or both effected through it, including the supplies of goods or services or both returned through it, and the amount collected under sub-section (1) during a month, in such form and manner as may be prescribed, within ten days after the end of such month;

AND, WHEREAS, certain operators, were unable to obtain registration because of technical issues being faced by them on the common portal but they collected the amount for the months of October, November and December 2018, as a result whereof, the statement under sub-section (4) of Section 52 of the said Act could not be furnished and because of that certain difficulties have arisen in giving effect to the provisions of the said sub-section;

NOW, THEREFORE, in exercise of the powers conferred by Section 172 of the Odisha Goods and Services Tax Act, 2017, the State Government, on recommendations

of the Goods and Services Tax Council, do hereby make the following Order, to remove the difficulties, namely: —

1. Short title. —This Order may be called the Odisha Goods and Services Tax (Second Removal of Difficulties) Order, 2019.
2. In Section 52 of the Odisha Goods and Services Tax Act, 2017, in sub-section (4), in the *Explanation*, for the figures, letters and word “31st January, 2019”, the figures, letters and word “07th February, 2019” shall be substituted.

[No. 3758–FIN-CT1-TAX-0043/2017/FIN.]

By Order of the Governor

SAUMYAJIT ROUT

Deputy Secretary to Government