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FINANCE DEPARTMENT

NOTIFICATION

The 22nd June, 2020

S.R.O. No. 139/2020— In exercise of the powers conferred by section 168A of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017) (hereafter in this notification referred to as the said Act), the State Government, on the recommendations of the Goods and Services Tax Council, do hereby make the following amendment in the notification of the Government of Odisha in the Finance Department No. 18491-FIN-CT1-TAX-0002/2020, dated the 22nd June, 2020, published in the Extraordinary issue No. 901 of the *Odisha Gazette* dated the 22nd June, 2020 bearing S.R.O. No. 138/2020, namely:—

In the said notification, in the first paragraph, in clause (ii), the following proviso shall be inserted, namely: -

“Provided that where an e-way bill has been generated under rule 138 of the Odisha Goods and Services Tax Rules, 2017 on or before the 24th day of March, 2020 and its period of validity expires during the period 20th day of March, 2020 to the 15th day of April, 2020, the validity period of such e-way bill shall be deemed to have been extended till the 31st day of May, 2020.”.

[No. 18533– FIN-CT1-TAX- 0002/2020]

By Order of the Governor
SMITA ROUT
Joint Secretary to Government