

The Odisha Gazette

EXTRAORDINARY
PUBLISHED BY AUTHORITY

No. 915, CUTTACK, WEDNESDAY, JUNE 24, 2020/ ASADHA 3, 1942

FINANCE DEPARTMENT

NOTIFICATION

The 24th June, 2020

S.R.O.No.142/2020.— 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 recommendations of the Goods and Services Tax Council, do hereby make 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 (Sixth Amendment) Rules, 2020.

(2) They shall come into force on 27th day of May, 2020.

2. In the Odisha Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 26, for the second proviso to sub-rule (1), following provisos shall be substituted, namely: -

“Provided further that a registered person registered under the provisions of the Companies Act., 2013 (18 of 2013) shall, during the period from the 21st day of April, 2020 to the 30th day of September, 2020, also be allowed to furnish the return under Section 39 in **FORM GSTR-3B** verified through electronic verification code (EVC).

Provided also that a registered person registered under the provisions of the Companies Act, 2013 (18 of 2013) shall, during the period from the 27th day of May, 2020 to the 30th day of September, 2020, also be allowed to furnish the details of outward supplies under Section 37 in **FORM GSTR-1** verified through electronic verification code (EVC).”.

[No.18745-FIN-CTI-TAX-0001/2020]

By Order of the Governor

SAUMYAJIT ROUT

Deputy Secretary to Government