

GOVERNMENT OF ODISHA

FINANCE DEPARTMENT

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NOTIFICATION

The 13<sup>th</sup> October, 2017

S.R.O. No. - 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 Service 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 (Seventh Amendment) Rules, 2017.

(2) They shall come into force on the date of their publication in the Odisha Gazette.

2. In the Odisha Goods and Services Tax Rules, 2017 (herein after referred to as the said rules), in rule 3, for sub-rule (3A), the following sub-rule shall be substituted, namely:-

“(3A) Notwithstanding anything contained in sub-rules (1), (2) and (3), a person who has been granted registration on a provisional basis under rule 24 or who has been granted certificate of registration under sub-rule (1) of rule 10 may opt to pay tax under section 10 with effect from the first day of the month immediately succeeding the month in which he files an intimation in **FORM GST CMP-02**, on the common portal either directly or through a Facilitation Centre notified by the Commissioner, on or before the 31<sup>st</sup> day of March, 2018, and shall furnish the statement in **FORM GST ITC-03** in accordance with the provisions of sub-rule (4) of rule 44 within a period of ninety days from the day on which such person commences to pay tax under section 10:

Provided that the said persons shall not be allowed to furnish the declaration in **FORM GST TRAN-1** after the statement in **FORM GST ITC-03** has been furnished.”.

3. In the said rules, in rule 24, in sub-rule (4), for the figures, letters and word, “30<sup>th</sup> September”, the figures, letters and word “31<sup>st</sup> October” shall be substituted.

4. In the said rules, after rule 46, the following rule shall be inserted, namely:-

**‘46A. Invoice-cum-bill of supply.-** Notwithstanding anything contained in rule 46 or rule 49 or rule 54, where a registered person is supplying taxable as well as exempted goods or services or both to an unregistered person, he may issue a single “invoice-cum-bill of supply” for all such supplies.’

5. In the said rules, in rule 54, in sub-rule (2), –

(a) for the words “tax invoice” the words “consolidated tax invoice” shall be substituted; and

(b) after the words “by whatever name called”, the words “for the supply of services made during a month at the end of the month” shall be inserted.



10. In the said rules, in **FORM GSTR-4**, after instruction no.9, the following instruction shall be inserted, namely:-

① “10. For the tax period July, 2017 to December, 2017, serial 4A of Table 4 shall not be furnished.”

11. In the said rules, in rule 118, for the words “a period of ninety days of the appointed day”, the words and figures “the period specified in rule 117 or such further period as may be extended by the Commissioner” shall be substituted.

12. In the said rules, in rule 119, for the words “ninety days of the appointed day”, the words and figures “the period specified in rule 117 or such further period as may be extended by the Commissioner” shall be substituted;

13. In the said rules, in rule 120, for the words “ninety days of the appointed day”, the words and figures “the period specified in rule 117 or such further period as may be extended by the Commissioner” shall be substituted;

14. In the said rules, in rule 120A, the marginal heading “**Revision of declaration in FORM GST TRAN-1**” shall be inserted;

15. In the said rules, in **FORM GST REG-29**, -

- (a) for the heading, “**APPLICATION FOR CANCELATION OF PROVISIONAL REGISTRATION**”, the heading, “**APPLICATION FOR CANCELATION OF REGISTRATION OF MIGRATED TAXPAYERS**” shall be substituted; and
- (b) under sub-heading PART-A, against item (i), for the word and letters “Provisional ID”, the letters “GSTIN” shall be substituted.

[NO 29755 FIN-CT1-TAX-0034/2017]

By order of the Governor



Deputy Secretary to Government

Memo No. 29756 /F.,

Date- 13.10.2017

Copy forwarded to the Gazette Cell of Commerce & Transport Department, Government of Odisha, Bhubaneswar for information and necessary action with a request to publish this notification in an extraordinary issue of the Odisha Gazette immediately.

Four hundred copies of the notification may please be supplied to this Department and one hundred copies to Commissioner of Commercial Taxes, Odisha, Cuttack.

This is statutory and will bear SRO Number.

  
Deputy Secretary to Government

Memo No. 29757 /F.,

Date- - 13.10.2017

Copy forwarded to the Commissioner of Commercial Taxes, Odisha, Cuttack for information and necessary action.

  
Deputy Secretary to Government

Memo No. 29758 /F.,

Date- 13.10.2017

Copy forwarded to Head State Portal Group, IT Centre, Secretariat for hosting in the Orissa Government website – [www.orissagov.ocac.in](http://www.orissagov.ocac.in) Finance Department.

  
Deputy Secretary to Government