

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

Notification

The 8th July, 2020

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 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 (Eighth Amendment) Rules, 2020.
(2) They shall be deemed to have come into force from 1st July, 2020.


2. In the Odisha Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), for rule 67A, the following rule shall be substituted, namely:–

“67A. Manner of furnishing of return or details of outward supplies by short messaging service facility.- Notwithstanding anything contained in this Chapter, for a registered person who is required to furnish a Nil return under section 39 in **FORM GSTR-3B** or a Nil details of outward supplies under section 37 in **FORM GSTR-1** for a tax period, any reference to electronic furnishing shall include furnishing of the said return or the details of outward supplies through a short messaging service using the registered mobile number and the said return or the details of outward supplies shall be verified by a registered mobile number based One Time Password facility.

Explanation. - For the purpose of this rule, a Nil return or Nil details of outward supplies shall mean a return under section 39 or details of outward supplies under section 37, for a tax period that has nil or no entry in all the Tables in **FORM GSTR-3B** or **FORM GSTR-1**, as the case may be.”.

[No. 20219 - FIN-CT1-TAX-0001/2020]

By order of the Governor

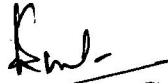

Joint Secretary to Government

Memo No. 20220 /F., Date- 08.07.2020

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.

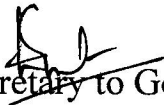
Ten copies of the notification may please be supplied to this Department.

This is statutory and will bear SRO Number.


Joint Secretary to Government

Memo No. 20221 /F., Date- 08.07.2020

Copy forwarded to the Commissioner of CT & GST, Odisha, Cuttack for information and necessary action.


Joint Secretary to Government

Memo No. 20222 /F., Date- 08.07.2020

Copy forwarded to Head State Portal Group, IT Centre, Lok seva Bhawan for hosting in the Odisha Government website – www.orissagov.ocac.in Finance Department.


Joint Secretary to Government