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FINANCE DEPARTMENT

NOTIFICATION

The 3rd January, 2023

S.R.O. No. 2/2023— 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, 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 (Amendment) Rules, 2023.

(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, for rule 109A, the following shall be substituted, namely:-

“109A. Appointment of Appellate Authority-(1) Any person aggrieved by any decision or order passed under the Act or the Central Goods and Services Tax Act may appeal to, –

(a) the Special Commissioner (Appeals) where such decision or order is passed by the Additional Commissioner;

(b) the Additional Commissioner (Appeals) where such decision or order is passed by the Joint Commissioner or Deputy Commissioner or Assistant Commissioner or State Tax Officer or Additional State Tax Officer; and

(c) the Joint Commissioner (Appeals) where such decision or order is passed by Assistant Commissioner or State Tax Officer or Additional State Tax Officer,

within three months from the date on which the said decision or order is communicated to such person.

(2) An officer directed under sub-section (2) of section 107 to appeal against any decision or order passed under the Act or the Central Goods and Services Tax Act may appeal to,—

(a) the Special Commissioner (Appeals) where such decision or order is passed by the Additional Commissioner;

(b) the Additional Commissioner (Appeals) where such decision or order is passed by the Joint Commissioner or Deputy Commissioner or Assistant Commissioner or State Tax Officer or Additional State Tax Officer; and

(c) the Joint Commissioner (Appeals) where such decision or order is passed by Assistant Commissioner or State Tax Officer or Additional State Tax Officer, within six months from the date of communication of the said decision or order.”.

[No.154-FIN-CT1-TAX-0002/2022/F.]

By Order of the Governor

DEBASHIS SAHOO

Under Secretary to Government