

The Odisha Gazette

EXTRAORDINARY
PUBLISHED BY AUTHORITY

No. 1, CUTTACK, FRIDAY, JANUARY 1, 2021/ PAUSA 11, 1942

FINANCE DEPARTMENT

NOTIFICATION

The 1st January, 2021

S.R.O. No.01/2021 — 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. Short title and commencement. - (1) These rules may be called the Odisha Goods and Services Tax (Amendment) Rules, 2021.

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

2. In the Odisha Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 59, after sub-rule (5), the following sub-rule shall be inserted, namely: —

“(6) Notwithstanding anything contained in this rule, —

(a) a registered person shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in **FORM GSTR-1**, if he has not furnished the return in **FORM GSTR-3B** for preceding two months;

(b) a registered person, required to furnish return for every quarter under the proviso to sub-section (1) of Section 39, shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in **FORM GSTR-1** or using the invoice furnishing facility, if he has not furnished the return in **FORM GSTR-3B** for preceding tax period; and

(c) a registered person, who is restricted from using the amount available in electronic credit ledger to discharge his liability towards tax in excess of ninety-nine per cent. of such tax liability under rule 86B, shall not be allowed to furnish

the details of outward supplies of goods or services or both under section 37 in **FORM GSTR-1** or using the invoice furnishing facility, if he has not furnished the return in **FORM GSTR-3B** for preceding tax period.”.

[No.23– FIN-CT1-TAX- 0001 /2020/FIN.]

By Order of the Governor

SAUMYAJIT ROUT

Deputy Secretary to Government