

**Commissionerate of CT and GST, Odisha (At Cuttack)**  
**(Finance Department, Government of Odisha)**

No.III-57/1/2015-Policy 4847 /CT

Dated 19/5 /2020

**NOTIFICATION**

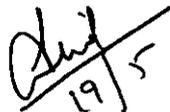
**Sub: Class of dealers, whose tax period shall comprise a “month”.**

Whereas, with the Odisha Value Added Tax (Amendment) Act, 2017 coming into force on 01.07.2017, only six goods namely Petroleum Crude, High Speed Diesel, Motor Spirit (Commonly known as Petrol), Natural Gas, Aviation Turbine Fuel and Liquor for Human Consumption are taxable under the said Act;

And whereas, the number of dealers doing business of purchase and sale of those six goods are very limited in number;

And whereas, for some of the said class of registered dealers dealing in purchase and sale of those six goods the return filing periodicity is a “month” instead of a “quarter”;

Now, therefore, in order to bring uniformity in return filing periodicity of the said class of dealers and in exercise of the powers conferred under sub-rule (3) of rule 34 of Odisha Value Added Tax Rules, 2005, I, Sushil Kumar Lohani, IAS, Commissioner of Sales Tax, Odisha, Cuttack, do hereby specify that, for the class of dealers dealing in purchase and sale of goods defined under sub-section (21) of Section (2) of Odisha Value Added Tax (Amendment) Act, 2017, with effect from 1<sup>st</sup> of April 2020, the tax period shall comprise a “month” as referred in sub-rule (2) of rule 34 instead of a “quarter”.

  
(Sushil Kumar Lohani, I.A.S)  
Commissioner of Sales Tax  
Odisha, Cuttack

Memo No 4848 /C.T

Dated 19/5/2020

Copy forwarded to the Principal Secretary to Finance Department, Government of Odisha for kind information.

  
Commissioner of Sales Tax  
Odisha, Cuttack

Memo No 4849 /C.T

Dated 19/5/2020

Copy in duplicate is forwarded to the Director, Printing, (Stationary and Publication), Odisha Madhupatna, Cuttack for publication in the Odisha Gazette. This is a statutory notification and hence shall bear SRO number. 25 copies of the same may please be supplied to this office. Also soft copy of the notification is sent to the Deputy Director (PP) by e-mail ([deputydirectorpp@rediffmail.com](mailto:deputydirectorpp@rediffmail.com)).

  
Commissioner of Sales Tax  
Odisha, Cuttack

Memo No 4850 /C.T

Dated 19/5/2020

Copy forwarded to all Special Commissioners/Additional Commissioners (H.O)/ Addl.Commissioners and Joint Commissioners of all Territorial Ranges/Joint Commissioners of all Enforcement Ranges/ All Joint Commissioners and Deputy Commissioners in charge of Circles/All CT & GST Officers in charge of Assessment Units/Investigation units for information and necessary action. It is requested that this notification may be widely publicized among trade and Industries.

  
Commissioner of Sales Tax  
Odisha, Cuttack

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5 spare copies to Library