



GOVERNMENT OF ODISHA  
FINANCE DEPARTMENT

\*\*\*\*\*

Order  
The 31<sup>st</sup> December, 2018

THE ODISHA GOODS AND SERVICES TAX (REMOVAL OF DIFFICULTIES) ORDER, 2018.

Order No. 3/2018-State Tax

S.R.O. No. —WHEREAS, sub-section (1) of section 44 of the Odisha Goods and Services Tax Act, 2017 (Odisha act 7 of 2017) (hereafter in this Order referred to as the said Act) provides that every registered person, other than an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return for every financial year electronically in such form and manner as may be prescribed on or before the thirty-first day of December following the end of such financial year;

AND WHEREAS, for the purpose of furnishing of the annual return electronically for every financial year as referred to in sub-section (1) of section 44 of the said Act, through the electronic system to be developed is at the advanced stage, it may likely to take some more time for being made operational as a result whereof, the said annual return for the period from the 1<sup>st</sup> July, 2017 to the 31<sup>st</sup> March, 2018 could not be furnished by the registered persons, as referred to in the said sub-section (1) and because of that, certain difficulties have arisen in giving effect to the provisions of the said section.

NOW, THEREFORE, in exercise of the powers conferred by section 172 of the Odisha Goods and Services Tax Act, 2017, the State Government, on the recommendations of the Goods and Services Tax Council, do hereby make the following Order, to remove the difficulties, namely:—

1. Short title.—This Order may be called the Odisha Goods and Services Tax (Third Removal of Difficulties) Order, 2018.

2. In section 44 of the Central Goods and Services Tax Act, 2017, in the Explanation, for the figures, letters and word “31<sup>st</sup> March, 2019”, the figures, letters and word “30<sup>th</sup> June, 2019” shall be substituted.

[No. 40934 -FIN-CT1-TAX-0043-2017]

By order of the Governor

*Sarvagjit Rout*  
Deputy Secretary to Government

*policy*

*B  
Saur  
Orta*

Memo No. 40935

/F., Date- 31.12.2018

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.

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

This is statutory and will bear SRO Number.



Deputy Secretary to Government

Memo No. 40936

/F.,

Date- 31.12.2018

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



Deputy Secretary to Government

Memo No. 40937

/F.,

Date- 31.12.2018

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