

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

To, No. 10074 /CT
POL-41/1/2017-Policy

Dated 01/08/2019

Heads of all CT & GST Territorial Ranges

Heads of all CT & GST Enforcement Ranges & Units

Heads of all CT & GST Territorial Circles & AUs

CIRCULAR

Subject: Corrigendum to this office Circular issued vide letter No. 9019/CT Dated 10.07.2019 as amended vide Corrigendum issued vide letter No.9028/CT dated 10.07.2019 - req.

Madam/Sir,

In para 2(i) of this office Circular issued vide letter No. 9019/CT Dated 10.07.2019 as amended vide Corrigendum issued vide letter No.9028/CT dated 10.07.2019,

for

"(i) a registered person who wants to opt for payment of central tax @ 3% by availing the benefit of the said notification, may do so by filing intimation in the manner specified in sub-rule 3 of rule 3 of the said rules in FORM GST CMP-02 by selecting the category of registered person as "Any other supplier eligible for composition levy" as listed at Sl. No. 5(iii) of the said form, **latest by 31st July, 2019**. Such person shall also furnish a statement in FORM GST ITC-03 in accordance with the provisions of sub-rule (3) of rule 3 of the said rules."

read,

"(i) a registered person who wants to opt for payment of central tax @ 3% by availing the benefit of the said notification, may do so by filing intimation in the manner specified in sub-rule 3 of rule 3 of the said rules in FORM GST CMP-02 by selecting the category of registered person as "Any other supplier eligible for composition levy" as listed at Sl. No. 5(iii) of the said form, **latest by 30th September, 2019**. Such person shall also furnish a statement in FORM GST ITC-03 in accordance with the provisions of sub-rule (3) of rule 3 of the said rules."

2. It is requested that this circular may be widely publicised among trade and Industries.
3. Difficulty, if any, in the implementation of this circular may be brought to the notice of the undersigned.

Bishnupada Sethi
(Bishnupada Sethi, I.A.S)
Commissioner of State Tax
Odisha, Cuttack
21.7.19

Memo No 10075 /C.T

Dated 01 / 08 /2019

Copy to Additional Secretary in charge of CT-1 Branch, Government of Odisha, Finance Department for information with reference to Corrigendum dated 29.07.2019 to CBIC Circular No.97/16/2018-GST dated 05.04.2019.

Bishnupada Sethi
Commissioner of State Tax
Odisha, Cuttack
21.7.19