

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

No. 9028 /CT
POL-41/1/2017-Policy

Dated 10/7/2019

To,

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 - req.

Madam/Sir,

in para 2(i) of this office Circular issued vide letter No. 9019/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 30th April, 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 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."

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) 17/07/19
Commissioner of State Tax
Odisha, Cuttack

Memo No 9029 /C.T

Dated 10/7 /2019

Copy to Additional Secretary in charge of CT-1 Branch, Government of Odisha, Finance Department for information with reference to Corrigendum to CBIC Circular No.97/16/2018-GST dated 01/07/2019.

Bishnupada Sethi
Commissioner of State Tax
Odisha, Cuttack 17/07/19