

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

No. 16847 /CT

Dated 20/12 /2019

To,

POL-41/1/2017-Policy

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: Clarification regarding optional filing of annual return under Finance Department notification 34989-FIN-CTI-TAX-0043/2017/FIN dated 16.10.2019 - reg**

**Madam/Sir,**

Attention is invited to notification No.34989-FIN-CTI-TAX-0043/2017/FIN dated 16.10.2019 issued by Finance Department (hereinafter referred to as "the said notification") issued under section 148 of the Odisha Goods and Services Tax Act, 2017 (hereinafter referred to as "the said Act") providing for special procedure for those registered persons whose aggregate turnover in a financial year does not exceed two crore rupees and who have not furnished the annual return under sub-section (1) of section 44 of the said Act read with sub-rule (1) of rule 80 of the Odisha Goods and Services Tax Rules, 2017 (hereinafter referred to as "the OGST Rules").

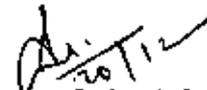
2. Vide the said notification it is provided that the annual return shall be deemed to be furnished on the due date if it has not been furnished before the due date for the financial year 2017-18 and 2018-19, in respect of those registered persons. In order to clarify the issue and to ensure uniformity in the implementation of the provisions of the law across field formations, the undersigned, in exercise of his powers conferred by section 168 (1) of the said Act, hereby clarifies the issues raised as below:-

- a. As per proviso to sub-rule (1) of rule 80 of the OGST Rules, a person paying tax under section 10 is required to furnish the annual return in FORM GSTR-9A. Since the said notification has made it optional to furnish the annual return for FY 2017-18 and 2018-19 for those registered persons whose aggregate turnover in a financial year does not exceed two crore rupees, it is clarified that the tax payers under composition scheme, may, at their own option file FORM GSTR-9A for the said financial years before the due date. After the due date of furnishing the annual return for the year 2017-18 and 2018-19, the common portal shall not permit furnishing of FORM GSTR-9A for the said period.
- b. As per sub-rule (1) of rule 80 of the OGST Rules, 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

as specified under sub-section (1) of section 44 electronically in FORM GSTR-9. Further, the said notification has made it optional to furnish the annual return for FY 2017-18 and 2018-19 for those registered persons whose aggregate turnover in a financial year does not exceed two crore rupees. Accordingly, it is clarified that the tax payers, may, at their own option file FORM GSTR-9 for the said financial years before the due date. After the due date of furnishing the annual return for the year 2017-18 and 2018-19, the common portal shall not permit furnishing of FORM GSTR-9 for the said period.

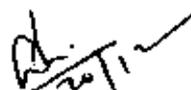
3. Section 73 of the said Act provides for voluntary payment of tax dues by the taxpayers at any point in time. Therefore, irrespective of the time and quantum of tax which has not been paid or short paid, the taxpayer has the liberty to self-ascertain such tax amount and pay it through FORM GST DRC-03. Accordingly, it is clarified that if any registered tax payer, during course of reconciliation of his accounts, notices any short payment of tax or ineligible availment of input tax credit, he may pay the same through FORM GST DRC-03.

4. Difficulty if any, in the implementation of this circular may be brought to the notice of the undersigned.

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

Memo No 16848 .C.T Dated 20 / 12 2019

Copy to Additional Secretary in charge of CT-1 Branch, Government of Odisha, Finance Department for information with reference to CBIC Circular No.124.43/2019-GST dated 18/11/2019.

  
Commissioner of State Tax  
Odisha, Cuttack