

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

No. 2528 /CT
POL-56/2/2019-Policy

Dated 18/2 /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: Compliance of rule 46(n) of the CGST Rules, 2017 while issuing invoices in case of inter- State supply – Reg.

Madam/Sir,

A registered person supplying taxable goods or services or both is required to issue a tax invoice as per the provisions contained in section 31 of the Odisha Goods and Services Tax Act, 2017 (OGST Act for short). Rule 46 of the Odisha Goods and Services Tax Rules, 2017 (OGST Rules for short) specifies the particulars which are required to be mentioned in a tax invoice.

2. It has been brought to the notice of the undersigned that a number of registered persons (especially in the banking, insurance and telecom sectors) are not mentioning the place of supply along with the name of the State in case of a supply made in the course of inter-State trade or commerce in contravention of rule 46(n) of the OGST Rules which mandates that the said details must be mentioned in a tax invoice. In order to ensure uniformity in the implementation of the provisions of law across the State, the undersigned, in exercise of his powers conferred by section 168 (1) of the Odisha Goods and Services Tax Act, 2017, hereby issues the following instructions.

3. After introduction of GST which is a destination-based consumption tax, it is essential to ensure that the tax paid by a registered person accrues to the State in which the consumption of goods or services or both takes place. In case of inter-State supply of goods or services or both, this is ensured by capturing the details of the place of supply along with the name of the State in the tax invoice.

4. It is, therefore, instructed that all registered persons making supply of goods or services or both in the course of inter-State trade or commerce shall specify the place of supply along with the name of the State in the tax invoice. The provisions of sections 10 and 12 of the Integrated Goods and Services Tax Act, 2017 may be referred to in order to determine the place of supply in case of supply of goods and services respectively. Contravention of any of the provisions of the Act or the rules made there under attracts penal action under the provisions of sections 122 or 125 of the OGST Act.

5. It is requested that the circular may be widely publicised for information of Trade and Industries.

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



(Saswat Mishra, I.A.S)
Commissioner of State Tax
Odisha, Cuttack

Memo No 2529 /C.T

Dated 18/2 /2019

Copy to Additional Secretary in charge of CT-1 Branch, Government of Odisha, Finance Department for information with reference to CBIC Circular No.90/09/2019-GST dated 18/02/2019.



Commissioner of State Tax
Odisha, Cuttack

Memo No 2530 /C.T

Dated 18/2 /2019

Copy to the Chief Commissioner of CBIC, Bhubaneswar Zone, CR Building (GST Bhawan), Rajaswa Vihar, Bhubaneswar/ Commissioner of CBIC, Bhubaneswar Commissionerate, Bhubaneswar/ Commissioner of CBIC, Rourkela Commissionerate, Rourkela for information with reference to CBIC Circular No.90/09/2019-GST dated 18/02/2019.



Commissioner of State Tax
Odisha, Cuttack