

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

No. 3479/CT

*Pol-41/1/2017-policy*

Dated 7 / 3 /2019

**NOTIFICATION**

In exercise of the powers conferred by section 168 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017) (hereafter in this notification referred to as the said Act) read with sub-rule (5) of rule 61 of the Odisha Goods and Services Tax Rules, 2017, (hereafter in this notification referred to as the said rules), I, Saswat Mishra, IAS, Commissioner of State Tax, on the recommendations of the Council, do hereby specify that the return in **FORM GSTR-3B** of the said rules for each of the months from April, 2019 to June, 2019, shall be furnished electronically through the common portal, on or before the twentieth day of the month succeeding such month.

**2. Payment of taxes for discharge of tax liability as per FORM GSTR-3B.**— Every registered person furnishing the return in **FORM GSTR-3B** of the said rules shall, subject to the provisions of section 49 of the said Act, discharge his liability towards tax, interest, penalty, fees or any other amount payable under the said Act by debiting the electronic cash ledger or electronic credit ledger, as the case may be, not later than the last date, as specified in the first paragraph, on which he is required to furnish the said return.



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

Memo No 3480 /C.T

Dated 7 / 3 /2019

Copy forwarded to the Principal Secretary to Finance Department, Government of Odisha for kind information.



Commissioner of State Tax  
Odisha, Cuttack

Memo No 3481 /C.T

Dated 7 / 3 /2019

Copy in duplicate is forwarded to the Director, Printing, (Stationary and Publication), Odisha Madhupatna, Cuttack for publication in the Odisha Gazette. This is a statutory notification and hence shall bear SRO number. 25 copies of the same may please be supplied to this office. Also soft copy of the notification is sent to the Deputy Director (PP) by e-mail ([deputydirectorpp@rediffmail.com](mailto:deputydirectorpp@rediffmail.com)).



Commissioner of State Tax  
Odisha, Cuttack

Memo No 3482 /C.T

Dated 7 / 3 /2019

Copy forwarded to all Special Commissioners/ Additional Commissioners (H.O)/ Addl.Commissioners and Joint Commissioners of all Territorial Ranges/Joint Commissioners of all Enforcement Ranges/ All Joint Commissioners and Deputy Commissioners in charge of Circles/All CT & GST Officers in charge of Assessment Units/Investigation units for information and necessary action.



Commissioner of State Tax  
Odisha, Cuttack

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