

OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES  
ODISHA, CUTTACK

No. ICT 12520

Dated 17.8.17

POL-41/1/2017. 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") and notification No. 12250 dated the 08<sup>th</sup> August, 2017, the Commissioner, on the recommendations of the Council, hereby specifies the conditions in column (4) of the Table below, for furnishing the return in FORM GSTR-3B electronically through the common portal for the month of July, 2017, for such class of registered persons as mentioned in the corresponding entry in column (2) of the said Table, by the date specified in the corresponding entry in column (3) of the said Table, namely:-

TABLE

Sl. No.	Class of registered persons	Last date for furnishing of return in FORM GSTR-3B	Conditions
(1)	(2)	(3)	(4)
1.	Registered persons entitled to avail input tax credit in terms of section 140 of the said Act read with rule 117 of the said Rules but opting not to file FORM GST TRAN-1 on or before the 28 <sup>th</sup> August, 2017	20 <sup>th</sup> August, 2017	...
2.	Registered persons entitled to avail input tax credit in terms of section 140 of the said Act read with rule 117 of the said Rules and opting to file FORM GST TRAN-1 on or before the 28 <sup>th</sup> August, 2017	28 <sup>th</sup> August, 2017	(i) compute the "tax payable under the said Act" for the month of July, 2017 and deposit the same in cash as per the provisions of rule 87 of the said Rules on or before the 20 <sup>th</sup> August, 2017; (ii) file FORM GST TRAN-1 under sub-rule (1) of rule 117 of the said Rules before the filing of GSTR-3B; (iii) where the amount of tax payable under the said Act for the month of July,

			2017, as detailed in the return furnished in FORM GSTR-3B, exceeds the amount of tax deposited in cash as per item (i), the registered person shall pay such excess amount in cash in accordance with the provisions of rule 87 of the said Rules on or before the 28 <sup>th</sup> August, 2017 along with the applicable interest calculated from the 21 <sup>st</sup> day of August, 2017 till the date of such deposit.
3.	Any other registered person	20 <sup>th</sup> August, 2017	...

**2. Payment of taxes for discharge of tax liability as per GSTR-3B:** Every registered person furnishing the return in FORM GSTR-3B 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 Act by debiting the electronic cash ledger or electronic credit ledger.

*Explanation.-* For the purposes of this notification, the expression-

- (i) "Registered person" means the person required to file return under sub-section (1) of section 39 of the said Act;
- (ii) "tax payable under the said Act" means the difference between the tax payable for the month of July, 2017 as detailed in the return furnished in FORM GSTR-3B and the amount of input tax credit entitled to for the month of July, 2017 under Chapter V and section 140 of the said Act read with the rules made thereunder.

3. This notification shall come into force with effect from the 17<sup>th</sup> day of August, 2017.



( Saswat Misra, I.A.S.)

Commissioner of State Tax

Odisha, Cuttack

Memo No. 12521/CT

Dated. 17 / 8 /2017

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



Commissioner of State Tax  
Odisha, Cuttack

Memo No. 12522/CT

Dated. 17 / 8 /2017

Copy in duplicate is forwarded to the Director, Printing, (Stationery 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.



Commissioner of State Tax  
Odisha, Cuttack

Memo No. 12523/CT

Dated. 17 / 8 /2017

Copy forwarded to all Special Commissioners / All Additional Commissioners (H.O.)/ Additional Commissioner (Vigilance)/ JCSTs of all the Territorial Ranges /DCSTs in charge of all the Enforcement Ranges/ Vigilance Divisions/ All DCSTs/ACSTs/ STOs in charge of Circles/Assessment Units/ STOs in charge of Investigation Units for information and necessary action.



Commissioner of State Tax  
Odisha, Cuttack

Memo No. 12524/CT

Dated. 17 / 8 /2017

Copy forwarded to the ACST (IT)/ System Analyst for information they are requested to take necessary steps for placing the notification in the CTD web-site for general information.



Commissioner of State Tax  
Odisha, Cuttack

5 spare copies to Policy Section  
5 spare copies to Library