

GOVERNMENT OF ODISHA
WORKS DEPARTMENT

OFFICE MEMORANDUM

Bhubaneswar, Dated the 6th October, 2022

Sub:- Standard Operating Procedure (SOP) to streamline the operational issues due to change of rate of GST from 12% to 18% on construction services.

Consequent upon revision of rate of GST on "Construction Services" made by Government of Odisha, Finance Department vide Notification No.18041-FIN-CT1-TAX-0001/2022 dated 18.07.2022, after careful consideration and with concurrence of Finance Department, the following Standard Operating Procedure (SOP) is issued with approval of Government;

Date of supply of goods or services	Date of issue of invoice	Date of receipt of payment	Time of supply	Rate of tax applicable
1	2	3	4	5
Before change of rate i.e. 18.07.2022	After rate change	After rate change	Earlier of (2) and (3)	New rate
	Before rate change	After rate change	2	Old rate
	After rate change	Before rate change	3	Old rate
After rate change i.e. w.e.f.18.07.2022	Before rate change	After rate change	3	New rate
	Before rate change	Before rate change	Earlier of (2) and (3)	Old rate
	After rate change	Before rate change	2	New rate

2. If any two of the aforesaid three events i.e. supply of goods/services or both, issue of invoice and receipt of payment, occur before the date of change of rate of tax, old rate of GST is applicable. However, if any two of three above events occur after the date of change of rate of tax, new rate of GST is applicable on supply of goods or services.

3. Further, if require so, the authority, may seek "Advance Ruling" from the appropriate authority constituted u/s 96 of the OGST Act,2007 making an application on questions as per provisions of Sub-section 2(c) of Section 97 of the OGST Act,2007 i.e. determination of time and value of supply of goods or services or both.

4. This has been concurred by Finance Department in file No.FIN-CT1-TAX-0022-2022.

By order of the Governor


Principal Secretary to Government

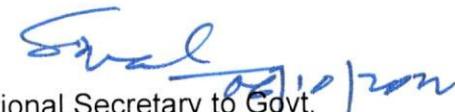
Memo No. 13976 /W., Dated. 6.10.22

Copy forwarded to Private Secretary to Hon'ble Minister, Works, Steel & Mines, Odisha for kind information of Hon'ble Minister, Works, Steel & Mines, Odisha.


FA-cum-Additional Secretary to Govt.

Memo No. 13977 /W., Dated. 6.10.22

Copy forwarded to OSD to Chief Secretary, Odisha/ Sr. Private Secretary to Principal Secretary to Govt., Finance Department for kind information of Chief Secretary / Principal Secretary to Govt., Finance Department.


FA-cum-Additional Secretary to Govt.

Memo No. 13978 /W., Dated. 6.10.22

Copy forwarded to the Principal Accountant General (A&E), Odisha, Bhubaneswar / Principal Accountant General (E&RSA), Odisha, Puri Branch, Puri for information and necessary action.


FA-cum-Additional Secretary to Govt.

Memo No. 13979 /W., Dated. 6.10.22

Copy forwarded to EIC (Civil)/ EIC (Design) / EIC-cum-Managing Director, OB&CC Ltd. / CE, DPI & Roads / CE, World Bank Projects / CE, NHs / CE, Buildings / OSD-CE, Buildings for information and necessary action.


FA-cum-Additional Secretary to Govt.

Memo No. 13980 /W., Dated. 6.10.22

Copy forwarded to all CCEs / SEs / EEs under the administrative control of Works Department for information and necessary action.


FA-cum-Additional Secretary to Govt.

Memo No. 13981 /W., Dated. 6.10.22

Copy forwarded to OSWAS Control Room with a request to upload in the web-site of Works Department.


FA-cum-Additional Secretary to Govt.

Memo No. 13982 /W., Dated. 6.10.22

Copy forwarded to Accounts-I Section / Accounts-II Section / Road Section / Plan Section / Building Section / Budget Section / NHs Section / FC & AA Section / EAP Section for information and necessary action.


FA-cum-Additional Secretary to Govt.