FINANCE DEPARTMENT

NOTIFICATION

The 22nd August, 2017


In the said notification, in the first paragraph, after clause (ii), the following clause shall be inserted before the Explanation, namely:—

“(iii) services by way of house-keeping, such as plumbing, carpentering etc., except where the person supplying such service through electronic commerce operator is liable for registration under sub-section (1) of Section 22 of the said Odisha Goods and Services Tax Act, 2017.”.

[No. 24664–FIN-CT1-TAX-0043/2017/FIN.]

By Order of the Governor

S. ROUT
Deputy Secretary to Government

Printed and published by the Director, Printing, Stationery and Publication, Odisha, Cuttack-10
Ex. Gaz. 655-173+500