FINANCE DEPARTMENT
NOTIFICATION
The 22nd August, 2017


In the said notification,—

(i) in the Table, in serial number 1, after the words and brackets “goods transport agency (GTA)” appearing in column (2), the words and figure “, who has not paid State tax at the rate of 6%,” shall be inserted; and

(ii) in the Explanation appearing below the Table, after clause (d), the following clause shall be inserted, namely:—

“(e) A “Limited Liability Partnership” formed and registered under the provisions of the Limited Liability Partnership Act, 2008 (6 of 2009) shall also be considered as a partnership firm or a firm.”.

[No. 24676–FIN-CT1-TAX-0043/2017/FIN.]

By Order of the Governor

S. ROUT
Deputy Secretary to Government