FINANCE DEPARTMENT
NOTIFICATION
The 16th September, 2017

S.R.O. No.410/2017 — In exercise of the powers conferred by sub-section (3) of Section 1 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017), the State Government, on recommendation of the Goods and Service Tax Council, do hereby appoint the 18th day of September, 2017 as the date on which the provisions of sub-section (1) of Section 51 of the said Act shall come into force with respect to persons specified under clauses (a) and (b) of sub-section (1) of Section 51 of the said Act and the persons specified below under clause (d) of sub-section (1) of Section 51 of the said Act, namely —

(a) an authority or a board or any other body. —
   (i) set up by an Act of Parliament or a State Legislature or
   (ii) established by any Government
   with fifty-one percent or more participation by way of equity or control, to
carry out any function;
(b) society established by the Central Government or the State Government or a
   Local Authority under the Societies Registration Act, 1860 (21 of 1860);
(c) public sector undertakings:

Provided that the said persons shall be liable to deduct tax from the payment made
or credited to the supplier of taxable goods or services or both with effect from a date to be
notified subsequently, on the recommendations of the Goods and Services Tax Council,
by the State Government

[No.27477-FIN-CT1-TAX-0043/2017/FIN.]

By Order of the Governor

S ROUT
Deputy Secretary to Government

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