
In the said notification,-
(i) in the Table,-

(a) against serial number 1, in the entry in column (2), after item (g), the following proviso shall be inserted, namely: -

"Provided that nothing contained in this entry shall apply to services provided by a goods transport agency, by way of transport of goods in a goods carriage by road, to,-
(a) a Department or Establishment of the Central Government or State Government or Union territory; or
(b) local authority; or
(c) Governmental agencies,
which has taken registration under the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017) only for the purpose of deducting tax under section 51 and not for making a taxable supply of goods or services."

(b) after serial number 11 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

<table>
<thead>
<tr>
<th>(1)</th>
<th>(2)</th>
<th>(3)</th>
<th>(4)</th>
</tr>
</thead>
<tbody>
<tr>
<td>&quot;12. Services provided by business facilitator (BF) to a banking company</td>
<td>Business facilitator (BF)</td>
<td>A banking company, located in the taxable territory</td>
<td></td>
</tr>
<tr>
<td>14. Security services (services</td>
<td>Any person other than a</td>
<td>A registered person,</td>
<td></td>
</tr>
</tbody>
</table>
provided by way of supply of security personnel) provided to a registered person:

Provided that nothing contained in this entry shall apply to,

(i)(a) a Department or Establishment of the Central Government or State Government or Union territory; or
(b) local authority; or
(c) Governmental agencies; which has taken registration under the Central Goods and Services Tax Act, 2017 (12 of 2017) only for the purpose of deducting tax under section 51 of the said Act and not for making a taxable supply of goods or services; or
(ii) a registered person paying tax under section 10 of the said Act.

| body corporate | located in the taxable territory. |

(ii) in the Explanation, after clause (g), the following clause shall be inserted, namely:-(h) provisions of this notification, in so far as they apply to the Central Government and State Governments, shall also apply to the Parliament and State Legislatures.”.

2. This notification shall come into force on the 1st day of January, 2019.

[No. 40958 - FIN- CT1-TAX- 0043-2017]

By order of the Governor

Deputy Secretary to Government
Memo No. 40959 /F., Date- 31.12.18

Copy forwarded to the Gazette Cell of Commerce & Transport Department, Government of Odisha, Bhubaneswar for information and necessary action with a request to publish this notification in an extraordinary issue of the Odisha Gazette immediately.

Three hundred copies of the notification may please be supplied to this Department.

This is statutory and will bear SRO Number.

Deputy Secretary to Government

Memo No. 40960 /F., Date- 31.12.18

Copy forwarded to the Commissioner of CT & GST, Odisha, Cuttack for information and necessary action.

Deputy Secretary to Government

Memo No. 40961 /F., Date- 31.12.18

Copy forwarded to Head State Portal Group, IT Centre, Secretariat for hosting in the Orissa Government website – www.orissagov.ocac.in Finance Department.

Deputy Secretary to Government