

GOVERNMENT OF ODISHA  
FINANCE DEPARTMENT

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NOTIFICATION

The 25<sup>th</sup> January, 2018

S.R.O. No. – In exercise of the powers conferred by sub-section (3) of section 9 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017), the State Government, on the recommendations of the Goods and Services Tax Council, do hereby make the following further amendments in the notification of the Government of Odisha in the Finance Department No. 19877-FIN-CT1-TAX-0022/2017 dated the 29<sup>th</sup> June, 2017, published in the Extraordinary Issue No. 1145 of the Odisha Gazette, dated the 29<sup>th</sup> June, 2017, bearing S.R.O. No 307/2017, namely:-

In the said notification,-

- (i) in the Table, after serial number 5 and the entries relating thereto, the following serial number and the entries relating thereto shall be inserted, namely: -

(1)	(2)	(3)	(4)
"5A	Services supplied by the Central Government, State Government, Union territory or local authority by way of renting of immovable property to a person registered under the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017).	Central Government, State Government, Union territory or local authority	Any person registered under the Odisha Goods and Services Tax Act, 2017.";

- (ii) in the Explanation, after clause (e), the following clause shall be inserted, namely: -

'(f) "insurance agent" shall have the same meaning as assigned to it in clause (10) of section 2 of the Insurance Act, 1938 (4 of 1938).'

[No. 2230 FIN-CT1-TAX- 0043 /2017]

By order of the Governor

  
Deputy Secretary to Government



**Memo No.** 2231 /F., **Date-** 25.01.2018

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.

Four hundred copies of the notification may please be supplied to this Department and one hundred copies to Commissioner of Commercial Taxes, Odisha, Cuttack.

This is statutory and will bear SRO Number.

  
Deputy Secretary to Government

**Memo No.** 2232 /F., **Date-** 25.01.2018

Copy forwarded to the Commissioner of Commercial Taxes, Odisha, Cuttack for information and necessary action.

  
Deputy Secretary to Government

**Memo No.** 2233 /F., **Date-** 25.01.2018

Copy forwarded to Head State Portal Group, IT Centre, Secretariat for hosting in the Orissa Government website – [www.orissagov.ocac.in](http://www.orissagov.ocac.in) Finance Department.

  
Deputy Secretary to Government

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