

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 section 148 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 notify the following classes of registered persons, namely :-

- (a) registered persons who supply development rights to a developer, builder, construction company or any other registered person against consideration, wholly or partly, in the form of construction service of complex, building or civil structure; and
- (b) registered persons who supply construction service of complex, building or civil structure to supplier of development rights against consideration, wholly or partly, in the form of transfer of development rights,

as the registered persons in whose case the liability to pay State tax on supply of the said services, on the consideration received in the form of construction service referred to in clause (a) above and in the form of development rights referred to in clause (b) above, shall arise at the time when the said developer, builder, construction company or any other registered person, as the case may be, transfers possession or the right in the constructed complex, building or civil structure, to the person supplying the development rights by entering into a conveyance deed or similar instrument (for example allotment letter).

[No. 2238                      FIN-CT1-TAX- 0043 /2017]

By order of the Governor

  
Deputy Secretary to Government

**Memo No.** 2239 /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.** 2240 /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.** 2241 /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