

GOVERNMENT OF ODISHA  
FINANCE DEPARTMENT

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NOTIFICATION  
The 30<sup>th</sup> January, 2020

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 29th June, 2017 published in the Extraordinary issue No. 1145 of the Odisha Gazette, dated the 29th June, 2017 bearing S.R.O. No. 307/2017, as amended from time to time, and the last such amendment is made in the notification of the Government of Odisha in the Finance Department No. 33434-FIN-CT1-TAX-0043/2017, dated the 30<sup>th</sup> September, 2019 published in the Extraordinary issue No. 1890 of the Odisha Gazette, dated the 30<sup>th</sup> September, 2019 bearing S.R.O. No. 332/2019, namely:-

In the said notification, in the Table, for serial number 15 and the entries relating thereto, the following shall be substituted, namely: -

(1)	(2)	(3)	(4)
"15	Services provided by way of renting of any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient, provided to a body corporate.	Any person, other than a body corporate who supplies the service to a body corporate and does not issue an invoice charging central tax at the rate of 6 per cent. to the service recipient	Any body corporate located in the taxable territory."

2. This notification shall be deemed to have come into force with effect from the 1st day of January, 2020.

[No. 223 -FIN-CT1-TAX-0043/2017]

By order of the Governor

*Saranyajit Rout*  
Deputy Secretary to the Government

Memo No.

224

/F.,

Date-

03-01-2020

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.

225

/F.,

Date-

03-01-2020

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



Deputy Secretary to Government

Memo No.

226

/F.,

Date-

03-01-2020

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



Deputy Secretary to Government