

GOVERNMENT OF ODISHA  
FINANCE DEPARTMENT

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NOTIFICATION  
The 27<sup>th</sup> July, 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 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 No. 1145 dated the 29<sup>th</sup> June, 2017 of the Odisha Gazette, bearing S.R.O.No. 307/2017 as amended from time to time and the last such amendment of the notifications of the Government of Odisha in the Finance Department No. 2230-FIN-TAX-0043/2017 dated the 25<sup>th</sup> January, 2018 published in the Extraordinary issue No. 105 dated the 25<sup>th</sup> January, 2018 of the Odisha Gazette bearing SRO No. 41/2018 , namely:-

In the said notification, -

(i) in the Table, after serial number 10, the following serial number with its the entries shall be inserted under the appropriate columns, namely: -

(1)	(2)	(3)	(4)
"11	Services supplied by individual Direct Selling Agents (DSAs) other than a body corporate, partnership or limited liability partnership firm to banks or non-banking Financial company (NBFCs)	Individual Direct Selling Agents (DSAs) other than a body corporate, partnership or limited liability partnership firm	A banking company or a non-banking financial company, located in the taxable territory.”;

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

‘(g) “renting of immovable property” means allowing, permitting or granting access, entry, occupation, use or any such facility, wholly or partly, in an immovable property, with or without the transfer of possession or control of the said immovable property and includes letting, leasing, licensing or other similar arrangements in respect of immovable property.’.

[No. 24908–FIN-CT1-TAX- 0043/2017]

By order of the Governor

*Saamrajit Rout*

Under Secretary to Government