

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

NOTIFICATION
The 25th September, 2017

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 Service Tax Council and on being satisfied that it is necessary in the public interest so to do, 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 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, namely:-


In the said notification, in the Table, against serial number 2, for the entry “Services supplied by an individual advocate including a senior advocate by way of representational services before any court, tribunal or authority, directly or indirectly, to any business entity located in the taxable territory, including where contract for provision of such service has been entered through another advocate or a firm of advocates, or by a firm of advocates, by way of legal services, to a business entity.”, appearing in column (2) , the entry “Services provided by an individual advocate including a senior advocate or firm of advocates by way of legal services, directly or indirectly.

Explanation.- “legal service” means any service provided in relation to advice, consultancy or assistance in any branch of law, in any manner and includes representational services before any court, tribunal or authority.” shall be substituted.

2. This shall be deemed to have come in to force on the 1st July,2017.

[NO. 28469 FIN-CT1-TAX-43/2017]

By order of the Governor


Deputy Secretary to Government

Memo No. 28470 /F

Date: 25th Sept., 2017

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 extra-ordinary issue of 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. 28471 /F

Date: 25th Sept' 2017

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


Deputy Secretary to Government

Memo No. 28472 /F

Date: 25th Sept' 2017

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