

GOVERNMENT OF ODISHA

FINANCE DEPARTMENT

NOTIFICATION

The 18th September, 2018

S.R.O. No. -In exercise of the powers conferred by sub-section (3) of section 1 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017) and in supersession of the notification of the Government of Odisha in the Finance Department notification No. 27477-FIN-CT1-TAX-0043/2017/FIN, dated 16th September, 2017, published in the Extraordinary issue of the *Odisha Gazette* No.1527, dated the 16th September, 2017 bearing S.R.O. No. 410/2017, except as respects things done or omitted to be done before such supersession, the State Government, on recommendations of the Goods and Services Tax Council, do hereby appoint the 1st day of October, 2018, as the date on which the provisions of section 51 of the said Act shall come into force with respect to persons specified under clauses (a), (b) and (c) of sub-section (1) of section 51 of the said Act and the persons specified below under clause (d) of sub-section (1) of section 51 of the said Act, namely:-

(a) an authority or a board or any other body, -

- (i) set up by an Act of Parliament or a State Legislature; or
- (ii) established by any Government,

with fifty-one percent.or more participation by way of equity or control, to carry out any function;

(b) Society established by the Central Government or the State Government or a Local Authority under the Societies Registration Act, 1860 (21 of 1860);

(c) public sector undertakings.

[No. 29890 -FIN-CT1-TAX -0043-2017]

By order of the Governor

Saamyaajit Rout

Under Secretary to the Government

Memo No. 29891

/F., Date- 18.09.2018

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.

Three hundred copies of the notification may please be supplied to this Department.

This is statutory and will bear SRO Number.



Under Secretary to Government

Memo No. 29892

/F., Date- 18.09.2018

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



Under Secretary to Government

Memo No. 29893

/F., Date- 18.09.2018

Copy forwarded to Head State Portal Group, IT Centre, Secretariat for hosting in the Orissa Government website – www.orissagov.ocac.in Finance Department.



Under Secretary to Government