

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

NOTIFICATION
The 15th November, 2017

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) (hereinafter in this notification referred to as the said Act) and in supercession of the notification of the Government of Odisha in the Finance Department No. 29807-FIN-CT1-TAX-0043-2017, dated the 13th October, 2017, published in the Extraordinary issue No. 1644 of the Odisha Gazette, dated the 13th October, 2017 bearing S.R.O. No 481/2017, except as respects things done or omitted to be done before such supercession, the State Government, on the recommendations of the Goods and Services Tax Council, do hereby notify the registered person who did not opt for the composition levy under section 10 of the said Act as the class of persons who shall pay the State tax on the outward supply of goods at the time of supply as specified in clause (a) of sub-section (2) of section 12 of the said Act including in the situations attracting the provisions of section 14 of the said Act, and shall accordingly furnish the details and returns as mentioned in Chapter IX of the said Act and the rules made thereunder and the period prescribed for the payment of tax by such class of registered persons shall be such as specified in the said Act.

[No. 3322] FIN-CT1-TAX- 0043/2017]

By order of the Governor


Deputy Secretary to Government