

GOVERNMENT OF ODISHA

FINANCE DEPARTMENT

NOTIFICATION

The 15th November, 2017

S.R.O.No. — In exercise of the powers conferred by sub-section (2) of section 23 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017) (hereinafter in this notification referred to as the said Act), the State Government, on the recommendations of the Goods and Services Tax Council, do hereby specify the persons making supplies of services, other than supplies specified under sub-section (5) of section 9 of the said Act through an electronic commerce operator who is required to collect tax at source under section 52 of the said Act, and having an aggregate turnover, to be computed on all India basis, not exceeding an amount of twenty lakh rupees in a financial year, as the category of persons exempted from obtaining registration under the said Act.

[No. 33225 FIN-CT1-TAX- 0043/2017]

By order of the Governor



Deputy Secretary to Government