

GOVERNMENT OF ODISHA  
FINANCE DEPARTMENT

\*\*\*\*\*

NOTIFICATION

The September, 2019

S.R.O. No. - In exercise of the powers conferred by sub-section (2) of section 7 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act of 2017), the State Government, on the recommendations of the Goods and Services Tax Council do hereby notify that the following activities or transactions undertaken by the State Government, shall be treated neither as a supply of goods nor a supply of service, namely:-

“Service by way of grant of alcoholic liquor licence, against consideration in the form of licence fee or application fee or by whatever name it is called.”

[No. 33446 – FIN-CT1-TAX- 0043 /2017]

By order of the Governor

*Sourajit Rout*  
Deputy Secretary to Government

Memo No. 33447 /F., Date-

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.



Deputy Secretary to Government

Memo No. 33448 /F., Date-

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



Deputy Secretary to Government

Memo No. 33449 /F., Date-

Copy forwarded to Head State Portal Group, IT Centre, Lokseva Bhawan for hosting in the Odisha Government website – [www.orissagov.ocac.in](http://www.orissagov.ocac.in) Finance Department.



Deputy Secretary to Government