

# The Odisha Gazette

EXTRAORDINARY  
PUBLISHED BY AUTHORITY

No. 1330, CUTTACK, TUESDAY, AUGUST 22, 2017/ SRAVAN 31, 1939

## FINANCE DEPARTMENT

### NOTIFICATION

The 22nd August, 2017

**S.R.O. No. 370/2017**— 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 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**, namely:—

In the said notification,—

- (i) in the Table, in serial number 1, after the words and brackets “goods transport agency (GTA)” appearing in column (2), the words and figure “, who has not paid State tax at the rate of 6%,” shall be inserted; and
- (ii) in the Explanation appearing below the Table, after clause (d), the following clause shall be inserted, namely:—

“(e) A “Limited Liability Partnership” formed and registered under the provisions of the Limited Liability Partnership Act, 2008 (6 of 2009) shall also be considered as a partnership firm or a firm.”.

[No. 24676–FIN-CT1-TAX-0043/2017/FIN.]

By Order of the Governor

S. ROUT

Deputy Secretary to Government