

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

NOTIFICATION

The 31st December, 2018

S.R.O. No. - In exercise of the powers conferred by sub-section (3) of section 11 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017), the State Government, on the recommendations of the Goods and Services Tax Council, and on being satisfied that it is necessary so to do for the purpose of clarifying the scope and applicability of the notification of the Government of Odisha in the Finance Department No. 19869-FIN-CT1-TAX-0022-2017, dated the 29th June, 2017, published in the Extraordinary issue No. 1143 of the *Odisha Gazette* bearing **S.R.O. No. 305/2017**, as amended from time to time, and the last such amendment is in the notification of Government of Odisha in the Finance Department No. 24916-FIN-CT1-TAX-0043/2017/FIN, dated the 27th July, 2018, published in the Extraordinary issue No. 1291 of the *Odisha Gazette*, dated the 27th July, 2018 bearing **S.R.O. No. 305/2018**, do hereby insert the following Explanation in the said notification, in the Table, against serial number 9, in column (3), in item (vi), namely:-

“*Explanation 2.*-Nothing contained in this item shall apply to supply of a service other than by way of transport of goods from a place in India to another place in India”.

2. The existing *Explanation* in the above items shall be renumbered as *Explanation 1*.

3. This notification shall come into force on the 1st day of January, 2019.

[No. 40962 -FIN-CT1-TAX-0043-2017]

By order of the Governor

Sarunjit Rout

Deputy Secretary to Government

Memo No. 40963

/F., Date- 31.12.2018

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.

Dolet
31/12/18

Deputy Secretary to Government

Memo No. 40964

/F.,

Date- 31.12.2018

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

Dolet
31/12/18

Deputy Secretary to Government

Memo No. 40965

/F.,

Date- 31.12.2018

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

Dolet
31/12/18

Deputy Secretary to Government