

**GOVERNMENT OF ODISHA  
FINANCE DEPARTMENT**

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**NOTIFICATION**

The 31<sup>st</sup> December, 2018

**S.R.O. No.** — In exercise of the powers conferred by sub-section (3) of section 1, read with section 51 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017), hereafter in this notification referred to as the said Act, the State Government, on the recommendations of the Goods and Services Tax Council, do hereby make the following further amendment in the notification of the Government of Odisha in the Finance Department No. 29890-FIN-CT1-TAX-0043/2017/FIN, dated the 18<sup>th</sup> September, 2018, published in the Extraordinary issue No. 1744 of the *Odisha Gazette*, dated the 18<sup>th</sup> September, 2018 bearing **S.R.O.No. 391/2018**, as amended from time to time, and the last such amendment is in the notification of Government of Odisha in the Finance Department No. 34815-FIN-CT1-TAX-0043/2017, dated the 5<sup>th</sup> November, 2018, published in the Extraordinary issue No. 2032 of the *Odisha Gazette*, dated the 5<sup>th</sup> November, 2018 bearing **S.R.O.No. 436/2018**, namely:—

In the said notification, after the second proviso, the following proviso shall be inserted, namely:—

“Provided also that nothing in this notification shall apply to the supply of goods or services or both which takes place between one person to another person specified under clauses (a), (b), (c) and (d) of sub-section (1) of section 51 of the said Act.”.

[No. 40974 -FIN-CT1-TAX- 0043-2017]

By order of the Governor

*Saranyajit Rout*  
Deputy Secretary to Government

Memo No. 40975

/F., Date- 31.12.18

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.

  
31/12/18

Deputy Secretary to Government

Memo No. 40976

/F.,

Date- 31.12.18

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

  
31/12/18

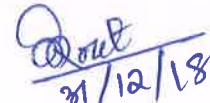
Deputy Secretary to Government

Memo No. 40977

/F.,

Date- 31.12.18

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

  
31/12/18

Deputy Secretary to Government