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LAW DEPARTMENT

NOTIFICATION

The 30th June, 2020

No. 5740-I-Legis-24/2020/L.— The following Ordinance promulgated by the Governor of Odisha on the 29th June, 2020 is hereby published for general information.

ODISHA ORDINANCE NO.6 OF 2020
THE ODISHA GOODS AND SERVICES TAX
(SECOND AMENDMENT) ORDINANCE, 2020

AN

ORDINANCE

FURTHER TO AMEND THE ODISHA GOODS AND SERVICES TAX
ACT, 2017.

WHEREAS, the Legislature of the State of Odisha is not in session;

AND, WHEREAS, the Governor of Odisha is satisfied that circumstances exist which render it necessary for him to take immediate action to amend the Odisha Goods and Services Tax Act, 2017 in the manner hereinafter appearing;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of article 213 of the Constitution of India, the Governor of Odisha is pleased to promulgate the following Ordinance in the Seventy-first Year of Republic of India as follows:—

Short title.

1. This Ordinance may be called the Odisha Goods and Services Tax (Second Amendment) Ordinance, 2020.

Amendment of
section 172.

2. In section 172 of the Odisha Goods and Services Tax Act, 2017, in sub-section (1), in the proviso, for the words "three years", the words "five years" shall be substituted.

Odisha Act
7 of 2017

Dated the 29th June, 2020

PROF. GANESHI LAL
GOVERNOR OF ODISHA

SASHIKANTA MISHRA
Principal Secretary to Government