

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

NOTIFICATION

The 26th February, 2021

S.R.O. No. — In exercise of the powers conferred by sub-section (6D) of section 25 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 and in supersession of the notification of the Government of Odisha in the Finance Department No.10662-FIN-CT1-TAX-0002/2020/FIN, dated the 31st March, 2020, published in the Extraordinary issue No. 589 of the Odisha Gazette, dated the 31st March, 2020 bearing S.R.O. No. 93/2020, except as respects things done or omitted to be done before such supersession, do hereby notify that the provisions of sub-section (6B) or sub-section (6C) of section 25 of the said Act shall not apply to a person who is, —

- (a) not a citizen of India; or
- (b) a Department or establishment of the Central Government or State Government; or
- (c) a local authority; or
- (d) a statutory body; or
- (e) a Public Sector Undertaking; or
- (f) a person applying for registration under the provisions of sub-section (9) of section 25 of the said Act.

[No. 6736 – FIN-CT1-TAX- 0002 /2020]

By order of the Governor

Saumyjit Rout

Deputy Secretary to Government

Memo No. 6737 /F., Date- 26.02.201

Copy forwarded to the Gazette Cell of Commerce & Transport Department, Government of Odisha, Bhubaneswar/ the Deputy Director, Secretariat Press, Bhubaneswar for information and necessary action with a request to publish this notification in an extraordinary issue of the Odisha Gazette immediately.

Ten copies of the notification may please be supplied to this Department.

This is statutory and will bear SRO Number.

Email- secretariatpressbbsr@gmail.com

deputydirectorpp@rediffmail.com

Qout

Deputy Secretary to Government

Memo No. 6738 /F., Date- 26.02.2021

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

Qout

Deputy Secretary to Government

Memo No. 6739 /F., Date- 26.02.2021

Copy forwarded to Shri Tapan Kumar Pattanaik, Sr. DPA, FID, Finance Department to upload the notification under GST in the portal of Finance Department.

Email- tkpattanaik@gmail.com

Qout

Deputy Secretary to Government