## GOVERNMENT OF ODISHA FINANCE DEPARTMENT

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## **NOTIFICATION**

The 29th October, 2021

S.R.O. No.

— In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Goods and Services Tax Council, do hereby make the following further amendments in 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, dated the 29th June,2017 bearing S.R.O. No. 305/2017, as amended from time to time, and the last such amendment is made in the notification of the Government of Odisha in the Finance Department No. 28646-FIN-CT1-TAX-0002/2020, dated the 11<sup>th</sup> October, 2021 published in the Extraordinary issue No.1652 of the Odisha Gazette, dated the 11<sup>th</sup> October, 2021 bearing S.R.O. No. 359/2021, namely:-

In the said notification,

- (i) in the Table, -
  - (a) with effect from the 1<sup>st</sup> of October, 2021, against serial number 3-
    - (1) in column (3), in items (iii), (vi), (ix) and (x), for the words and symbols "Union territory or a local authority" the words and symbols "Union territory, a local authority, a Governmental Authority or a Government Entity" shall be substituted;
    - (2) in column (3), in item (vii), for the words and symbols "Union territory or a local authority" the words and symbols "Union territory, local authority, a Governmental Authority or a Government Entity" shall be substituted;
    - (3) in column (5), against items (iii), (vi), (vii), (ix) and (x), the following entry shall be inserted "Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be;"
  - (b) with effect from the 1<sup>st</sup> of October, 2021, against serial number 26, in column (3), in item (iv), for the brackets, letters and word "(i), (ia), (ib), (ic), (id), (ii), (iia) and (iii)", the brackets, letters and word "(i), (ia), (ib), (ic), (ica), (id), (ii), (iia) and (iii)" shall be substituted;

(c) with effect from the 1<sup>st</sup> of October, 2021, against serial number 38, in column (3), in Explanation, for the figures, words and letter "234 of Schedule I", the figures, letter and words "201A of Schedule II" shall be substituted;

[No. **29849** -FIN-CT1-TAX-0002/2020]

By order of the Governor

Bibliotendu Pratap Lenka Under Secretary to the Government Memo No. 29850

/F., Date- 29, 10, 2021

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

Blenks

Under Secretary to Government

Memo No: 29851 /F.,

Date-

29.10.2021

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

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Under Secretary to Government

Memo No. 29852 /F.,

Date-

29.10.2021

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

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Under Secretary to Government