

**GOVERNMENT OF ODISHA**  
**FINANCE DEPARTMENT**

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**NOTIFICATION**

The 29<sup>th</sup> October, 2021

S.R.O. No. \_\_\_\_\_ – In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 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. 19873-FIN-CT1-TAX-0022/2017, dated the 29th June, 2017, published in the Extraordinary issue No.1144 of the Odisha Gazette, dated the 29th June, 2017 bearing S.R.O. No. 306/2017, 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. 28642-FIN-CT1-TAX-0002/2020, dated the 11<sup>th</sup> October, 2021 published in the Extraordinary issue No.1651 of the Odisha Gazette, dated the 11<sup>th</sup> October, 2021 bearing S.R.O. No. 358/2021, namely:-

In the said notification, in the Table, -

(i) with effect from 1<sup>st</sup> of October, 2021, against serial number 3, in column (3), after the words “or local authority” and before the words “by way of any activity”, the words “or a Governmental authority or a Government Entity” shall be inserted;

(ii) with effect from 1<sup>st</sup> October, 2021, against serial number 3A, in column (3), after the words “or local authority” and before the words “by way of any activity”, the words “or a Governmental authority or a Government Entity” shall be inserted;

[No. **29853** -FIN-CT1-TAX-0002/2020]

By order of the Governor

*Bibhutendu Pratap Lenka*

**Under Secretary to the Government**

Memo No. 29854

/F., Date- 29.10.2021

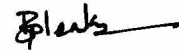
Copy forwarded to the Gazette Cell of Commerce & Transport Department, Government of Odisha, Bhubaneswar/ the Deputy Director, Secretariat Press, Bhubaneswar for information and necessary action with a request to publish this notification in an extraordinary issue of the Odisha Gazette immediately.

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

This is statutory and will bear SRO Number.

Email- [secretariatpressbbsr@gmail.com](mailto:secretariatpressbbsr@gmail.com)

[deputydirectorpp@rediffmail.com](mailto:deputydirectorpp@rediffmail.com)



Under Secretary to Government

Memo No. 29855 /F.,

Date- 29.10.2021

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



Under Secretary to Government

Memo No. 29856 /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](mailto:tkpattanaik@gmail.com)



Under Secretary to Government