

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

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**NOTIFICATION**

The 10<sup>th</sup> December, 2021

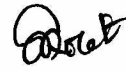
S.R.O. No. – In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do and 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. 29849-FIN-CT1-TAX-0002/2020, dated the 29<sup>th</sup> October, 2021 published in the Extraordinary issue No. 1766 of the Odisha Gazette, dated the 29<sup>th</sup> October, 2021 bearing S.R.O. No. 380/2021, namely:-

In the said notification, in the TABLE, -

- (i) against serial number 3,-
  - (1) in column (3), in the heading “Description of Service”, in items (iii), (vi), (ix) and (x), for the words “Union territory, a local authority, a Governmental Authority or a Government Entity” the words “Union territory or a local authority” shall be substituted;
  - (2) in column (3), in the heading “Description of Service”, in item (vii), for the words “Union territory, local authority, a Governmental Authority or a Government Entity” the words “Union territory or a local authority” shall be substituted; and
  - (3) in column (5), in the heading “Condition”, the entries against items (iii), (vi), (vii), (ix) and (x), shall be omitted; and
- (ii) against serial number 26, in column (3), in the heading “Description of Service”, in item (i), in clause (b), after the words, numbers, figures and brackets “Customs Tariff Act, 1975 (51 of 1975)” the words “except services by way of dyeing or printing of the said textile and textile products” shall be inserted.

2. This notification shall come into force with effect from the 1<sup>st</sup> day of January, 2022.

[No. 34479 -FIN-CT1-TAX-0002/2020]  
By order of the Governor



**Deputy Secretary to the Government**

Memo No. 34480 /F., Date- 10.12.2021

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)



Deputy Secretary to Government

Memo No. 34481 /F., Date- 10.12.2021

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



Deputy Secretary to Government

Memo No. 34482 /F., Date- 10.12.2021

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)



Deputy Secretary to Government