

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

NOTIFICATION

The 10th December, 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 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. 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. 29853-FIN-CT1-TAX-0002/2020, dated the 29th October, 2021 published in the Extraordinary issue No. 1767 of the Odisha Gazette, dated the 29th October, 2021 bearing S.R.O. No. 381/2021, namely:-

In the said notification, in the TABLE, -

- (i) against serial number 3, in column (3), in the heading “Description of Services”, the words “or a Governmental authority or a Government Entity” shall be omitted;
- (ii) against serial number 3A, in column (3), in the heading “Description of Services”, the words “or a Governmental authority or a Government Entity” shall be omitted;
- (iii) against serial number 15, in column (3), in the heading “Description of Services”, in item (c), the following proviso shall be added, namely, -

“Provided that nothing contained in items (b) and (c) above shall apply to services supplied through an electronic commerce operator, and notified under sub-section (5) of Section 9 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017).”;

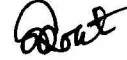
- (iv) against serial number 17, in column (3), in the heading “Description of Services”, in item (e), the following proviso shall be added, namely, -

“Provided that nothing contained in item (e) above shall apply to services supplied through an electronic commerce operator, and notified under sub-section (5)

of Section 9 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017).”

2. This notification shall come into force with effect from 1st day of January, 2022.

[No. 34485 -FIN-CT1-TAX-0002/2020]
By order of the Governor



Deputy Secretary to the Government

Memo No.

34486

/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

deputydirectorpp@rediffmail.com



Deputy Secretary to Government

Memo No.

34487

/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.

34488

/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



Deputy Secretary to Government