## GOVERNMENT OF ODISHA FINANCE DEPARTMENT

\*\*\*\*

## NOTIFICATION

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

S.R.O. No. —In exercise of the powers conferred by sub-section (5) of section 9 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017), the State Government, 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. 19893-FIN-CT1-TAX-0022/2017, dated the 29<sup>th</sup> June,2017, published in the Extraordinary issue No.1149 of the Odisha Gazette, dated the 29<sup>th</sup> June,2017 bearing S.R.O. No. 311/2017, 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. 24664-FIN-CT1-TAX-0043/2017, dated the 22<sup>nd</sup> August, 2017 published in the Extraordinary issue No.1327 of the Odisha Gazette, dated the 22<sup>nd</sup> August, 2017 bearing S.R.O. No. 397/2017, namely:-

- 1. In the said notification,-
- (i) in clause (i), for the words "and motor cycle;", the words ", motor cycle, omnibus or any other motor vehicle;" shall be substituted; and
- (ii) after clause (iii), the following clause shall be inserted, namely:-
  - "(iv) supply of restaurant service other than the services supplied by restaurant, eating joints etc. located at specified premises."
- 2. In the said notification, in Explanation, -
  - (i) in item (b), for the words, brackets, numbers and figures "and "motor cycle" shall have the same meanings as assigned to them respectively in clauses (22), (25) and (26) of section 2 of the Motor Vehicle Act, 1988 (59 of 1988).", the words, brackets, numbers and figures, ", motor cycle, motor vehicle and omnibus shall have the same meanings as assigned to them respectively in clauses (22), (25), (27), (28) and (29) of section 2 of the Motor Vehicle Act, 1988 (59 of 1988)." shall be substituted;
    - (ii) after item (b), the following item shall be inserted, namely:—
      - "(c) specified premises means premises providing hotel accommodation service having declared tariff of any unit of accommodation above seven thousand five hundred rupees per unit per day or equivalent."

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

[No. 34491

-FIN-CT1-TAX-0002/2020] By order of the Governor

Q 12 0001

Deputy Secretary to the Government

/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.

34493

/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.

34494

/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

10.12.20

Deputy Secretary to Government