

**GOVERNMENT OF ODISHA
FINANCE DEPARTMENT**

Notification
The 31st December, 2022

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. 18033-FIN-CT1-TAX-0001/2022, dated the 18th July, 2022 published in the Extraordinary issue No.2289 of the Odisha Gazette, dated the 18th July, 2022 bearing S.R.O. No. 485/2022, namely:–

In the said notification,

(i) against serial number 12, in column (3), after the entry, the following explanation shall be inserted, namely-

“Explanation. - For the purpose of exemption under this entry, this entry shall cover services by way of renting of residential dwelling to a registered person where, –

(i) the registered person is proprietor of a proprietorship concern and rents the residential dwelling in his personal capacity for use as his own residence and;


(ii) such renting is on his own account and not that of the proprietorship concern.”;

(ii) serial number 23A and the entries relating thereto, shall be omitted.

2. This notification shall come into force with effect from the 01st day of January, 2023.

[No. 33729-FIN-CT1-TAX-0001/2022]

By order of the Governor


Under Secretary to Government

Memo No. 33730

/F., Date- 31.12.2022

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

Debashish Sahoo
Under Secretary to Government

Memo No. 33731

/F.,

Date- 31.12.2022

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

Debashish Sahoo
Under Secretary to Government

Memo No. 33732

/F.,

Date- 31.12.2022

Copy forwarded to Sri Tapan Kumar Pattanaik, Sub-Nodal Officer(E-Gazette), FID, Finance Department for hoisting in the Finance website (<https://finance.odisha.gov.in>).

Email: tkpattanaik@gmail.com

Debashish Sahoo
Under Secretary to Government