

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

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**NOTIFICATION**

**The 2<sup>nd</sup> March, 2023**


S.R.O. No.                                 -In exercise of the powers conferred by sub-section (3) 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. 19877-FIN-CT1-TAX-0022/2017, dated the 29th June, 2017, published in the Extraordinary issue No. 1145 of the Odisha Gazette, dated the 29th June, 2017 bearing S.R.O. No. 307/2017, 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. 18037-FIN-CT1-TAX-0001-2022, dated the 18<sup>th</sup> July, 2022 published in the Extraordinary issue No. 2290 of the Odisha Gazette, dated the 18<sup>th</sup> July, 2022 bearing S.R.O. No. 486/2022, namely:-

In the said notification, in the Explanation, in clause (h), for the words “and State Legislatures”, the words “,State Legislatures, Courts and Tribunals” shall be substituted.

2. This notification shall be deemed to have come into force with effect from 1<sup>st</sup> day of March, 2023.

[ No. 6849 - FIN-CT1-TAX-0005/2023 ]

By order of the Governor

  
Under Secretary to Government

Memo No. 6850

/F., Date- 02.03.2023

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. 6851

/F.,

Date- 02.03.2023

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



Under Secretary to Government

Memo No. 6852

/F.,

Date- 02.03.2023

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](mailto:tkpattanaik@gmail.com)



Under Secretary to Government