

**GOVERNMENT OF ODISHA  
FINANCE DEPARTMENT**

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**NOTIFICATION**

The 11<sup>th</sup> May, 2023

S.R.O. No. \_\_\_\_\_ – In exercise of the powers conferred by sub-section (1), sub-section (3) and subsection (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, on the recommendations of the 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 29<sup>th</sup> June, 2017, published in the Extraordinary issue No.1143 of the Odisha Gazette, dated the 29<sup>th</sup> 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. 18041-FIN-CT1-TAX-0001/2022, dated the 18<sup>th</sup> July, 2022 published in the Extraordinary issue No.2291 of the Odisha Gazette, dated the 18<sup>th</sup> July, 2023 bearing S.R.O. No. 487/2022, namely:–

In the said notification, in the Table, against serial number 9, in item (iii) (b), in the conditions specified in column (5), after the second proviso to condition (2), the following provisos shall be inserted namely, -

“Provided also that the option for the Financial Year 2023-2024 shall be exercised on or before the 31st May, 2023:

Provided also that a GTA who commences new business or crosses threshold for registration during any Financial Year, may exercise the option to itself pay GST on the services supplied by it during that Financial Year by making a declaration in Annexure V before the expiry of forty-five days from the date of applying for GST registration or one month from the date of obtaining registration whichever is later.”.

[ No. 14313 - FIN-CT1-TAX-0005/2023 ]

By order of the Governor

*Debashish Bahoo*  
Under Secretary to Government

Memo No. 14314

/F., Date- 11.05.2023

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. 14315

/F.,

Date- 11.05.2023

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



Under Secretary to Government

Memo No. 14316

/F.,

Date- 11.05.2023

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