

**GOVERNMENT OF ODISHA  
FINANCE DEPARTMENT**

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**NOTIFICATION**

The 30<sup>th</sup> September, 2023

S.R.O. No. . . . . – In exercise of the powers conferred under sub-section (5) of section 15 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, notifies the following supplies under the said sub-section, namely:—

- (i) supply of online money gaming;
- (ii) supply of online gaming, other than online money gaming; and
- (iii) supply of actionable claims in casinos.

2. This notification shall come into force on the 1<sup>st</sup> day of October, 2023.

[ No. 27434 - FIN-CT1-TAX-0005/2023 ]

By order of the Governor

*Debashish Bahoo*

Deputy Secretary to Government

**Memo No.** 27435 /F., **Date-** 30.09.2023

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)



Deputy Secretary to Government

**Memo No.** 27436 /F., **Date-** 30.09.2023

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



Deputy Secretary to Government

**Memo No.** 27437 /F., **Date-** 30.09.2023

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)



Deputy Secretary to Government