

GOVERNMENT OF ODISHA  
FINANCE DEPARTMENT

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NOTIFICATION  
The 20<sup>th</sup> October, 2023

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 amendment 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. 34491-FIN-CT1-TAX-0002-2020, dated the 10<sup>th</sup> December, 2021, published in the Extraordinary issue No. 2052 of the Odisha Gazette, dated the 10<sup>th</sup> December, 2021 bearing S.R.O. No. 482/2021, namely:–


In the said notification,

- (i.) in clause (i), for the words “omnibus or any other motor vehicle”, the words “or any other motor vehicle except omnibus” shall be substituted;
- (ii.) after clause (i), the following clause shall be inserted, namely:–
  - “(ia) services by way of transportation of passengers by an omnibus except where the person supplying such service through electronic commerce operator is a company.”;
- (iii.) in the Explanation, after item (c), the following item shall be inserted, namely, -
  - “(d) “Company” has the same meaning as assigned to it in clause (20) of section 2 of the Companies Act, 2013(18 of 2013).”.

2. This notification shall come into force with effect from the 20<sup>th</sup> day of October, 2023.

[No. 29592 -FIN-CT1-TAX-0005/2023]

By order of the Governor

  
Deputy Secretary to Government

Memo No. 29593

/F., Date- 20.10.2023

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. 29594

/F.,

Date- 20.10.2023

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



Deputy Secretary to Government

Memo No. 29595

/F.,

Date- 20.10.2023

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