

**GOVERNMENT OF ODISHA
FINANCE DEPARTMENT**

NOTIFICATION

The 5th August, 2020

S.R.O. No. —In exercise of the powers conferred by sub-rule (4) of rule 48 of the Odisha Goods and Services Tax Rules, 2017, the State Government, on the recommendations of the Goods and Services Tax Council, do hereby make the following amendments in the notification of the Government of Odisha in Finance Department No. 10650-FIN-CT1-TAX-0002/2020, dated the 31st March, 2020 published in the Extraordinary issue No. 586 of the Odisha Gazette, dated the 31st March, 2020 bearing S.R.O. No. 90/2020, namely:—

In the said notification, in the first paragraph,

- (i) After the words “other than” and before the words “those referred to in sub-rules”, the words “a Special Economic Zone unit and” shall be inserted; and
- (ii) for the words “one hundred crore rupees”, the words “five hundred crore rupees” shall be substituted.

2. They shall be deemed to have come into force with effect from 30th July, 2020.

[No. **22401** – FIN-CT1-TAX-0001/2020]

By order of the Governor

Sd/-

Deputy Secretary to Government