

**GOVERNMENT OF ODISHA
FINANCE DEPARTMENT**

NOTIFICATION

The 25th August, 2020

S.R.O. No. _____ – In pursuance of the provisions of section 5 read clause (99) of section 2 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017), (hereinafter referred to as the said Act), the State Government do hereby authorize, -

(a) the Commissioner of State tax, Odisha for decisions or orders passed by the Additional or Joint Commissioner of State tax, Odisha; and

(b) the Additional or Joint Commissioner of State tax, Odisha for decisions or orders passed by the Deputy Commissioner or Assistant Commissioner State tax, Odisha,

as the Revisional Authority under section 108 of the said Act.

[No. **23839** – FIN-CT1-TAX-0036/2020]

By order of the Governor

Sd/-

Deputy Secretary to Government