

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

NOTIFICATION

The 8th October, 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 further 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, 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. 22401-FIN-CT1-TAX-0001/2020, dated the 5th August, 2020 published in the Extraordinary issue No. 1001 of the Odisha Gazette, dated the 5th August, 2020 bearing S.R.O. No. 176/2020, namely:—

In the said notification, in the first paragraph, -

- (i) for the words “a financial year”, the words and figures “any preceding financial year from 2017-18 onwards” shall be substituted; and
- (ii) after the words “goods or services or both to a registered person”, the words “or for exports” shall be inserted.

2. This notification shall be deemed to have come into force with effect from the 30th September, 2020.

[No. **27246** – FIN-CT1-TAX-0001/2020]

By order of the Governor

Sd/-

Deputy Secretary to Government