

Commissionerate of CT and GST, Odisha (At Cuttack)
(Finance Department, Government of Odisha)

No.POL-56/3/2017-Policy (pt-3) 14582/CT&GST Dated 4 / 11 /2019

To

The Addl. Commissioner Transport (Tech)
Office of the Transport Commissioner-cum-Chairman
State Transport Authority
Odisha, Cuttack

Ref: Your office letter No. 11440dt.24.10.2019

Sub: Percentage of GST to be charged against the fees on issuance of
Pollution Under Control Certificates - clarification - reg

Sir,

In inviting a reference to your office letter on the subject cited above, I am directed to say that the activity of issuance of Pollution Under Control Certificate on behalf of the Government is chargeable to GST at the rate of 18%(9% CGST+ 9% SGST). Accordingly the authorized agencies may be advised to register themselves under the GST Act (if not already registered). They may also be advised to issue GST Invoice indicating the GST component separately.

This is issued with the approval of the Commissioner, CT & GST.

Yours faithfully,


A. H. TS
Joint Commissioner CT & GST
(Policy)