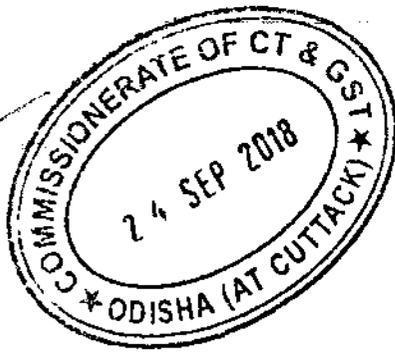


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(27)



GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

NOTIFICATION

The 20th September, 2018

S.R.O. No. -In exercise of the powers conferred by sub-section (3) of section 11 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, and on being satisfied that it is necessary so to do for the purpose of clarifying the scope and applicability of the notification of the Government of Odisha in the Finance Department No 19873-FIN-CT1-TAX-0022/2017, dated the 29th June, 2017, published in the Extraordinary issue No.1144 of the Odisha Gazette, dated the 29th June, 2017 bearing S.R.O. No 306/2017 as amended from time to time and the last such amendment is in the notification of the Government of Odisha in the Finance Department No.24904-FIN-CT1-TAX-0043/2017, dated the 27th July, 2018, published in the Extraordinary issue No. 1288 of the Odisha Gazette, dated the 27th July, 2018 bearing S.R.O. No. 302/2018, do hereby insert the following Explanation in the said notification, in the Table, against serial number 41, in column (3), namely:-

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"Explanation.-For the purpose of this exemption, the Central Government, State Government or Union territory shall have 50 per cent. or more ownership in the entity directly or through an entity which is wholly owned by the Central Government, State Government or Union territory."

[No. 30194 -FIN-CT1-TAX- 0043-2017]

By order of the Governor

Add comm (Policy)

Joint Secretary to Government

[Signature]
25/9/18

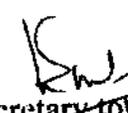
Memo No. 30195

/F., Date- 20.09.2018

Copy forwarded to the Gazette Cell of Commerce & Transport Department, Government of Odisha, Bhubaneswar for information and necessary action with a request to publish this notification in an extraordinary issue of the Odisha Gazette immediately.

Three hundred copies of the notification may please be supplied to this Department.

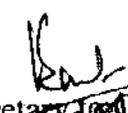
This is statutory and will bear SRO Number.


Joint Secretary to Government

Memo No. 30196

/F., Date- 20.09.2018

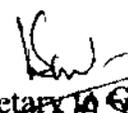
Copy forwarded to the Commissioner of CT & GST, Odisha, Cuttack for information and necessary action.


Joint Secretary to Government

Memo No. 30197

/F., Date- 20.09.2018

Copy forwarded to Head State Portal Group, IT Centre, Secretariat for hosting in the Orissa Government website – www.orissagov.ocac.in Finance Department.


Joint Secretary to Government