



**GOVERNMENT OF ODISHA  
FINANCE DEPARTMENT**

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No FIN- CT1-TAX-0065-2018- 32246 /F dated 06.10.2018

From

Sri S. Rout

Under Secretary to Government

To

✓ The Commissioner of CT and GST, Odisha, Cuttack

Sub:- Odisha Value Added Tax (Amendment) Act, 2018

Sir,

In inviting a reference to the subject cited above, I am directed to send herewith the copies of Odisha Value Added Tax (Amendment) Act, 2018 issued by Law Department on 24.09.2018 and the Finance Department Notification dated 29.09.2018 (published in gazette) regarding disposal of appeal cases.

It is requested that review meeting on disposal of pending appeal cases may be taken on monthly basis and the updated status of pending cases may be furnished to this Department.

Yours faithfully

  
6/10/18  
Under Secretary to Government

*Sol (S)*

  
12.10.18

# The Odisha Gazette

EXTRAORDINARY  
PUBLISHED BY AUTHORITY

No.1864, CUTTACK, SATURDAY, SEPTEMBER 29, 2018/ASWINA 7, 1940

FINANCE DEPARTMENT

NOTIFICATION

The 29th September, 2018

**S.R.O. No. 401/2018**— In exercise of the power conferred by sub-section(2) of Section 1 of the Odisha Value Added Tax (Amendment) Act, 2018 ( Odisha Act 17 of 2018), the State Government do hereby appoint the 30th day of September, 2018 as the date on which the said Act shall come into force.

[No.31502-FIN-CT1-TAX-0065-2018/FIN.]

By Order of the Governor

SAUMYAJIT ROUT

Under- Secretary to Government

# THE ODISHA VALUE ADDED TAX (AMENDMENT) ACT, 2018

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2. Amendment of Section 77.

# The Odisha Gazette



EXTRAORDINARY  
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No. 1860, CUTTACK, SATURDAY, SEPTEMBER 29, 2018 / ASWINA 7, 1940

LAW DEPARTMENT

NOTIFICATION

The 29th September, 2018

No.10802—Legis-37/2018/L—The following Act of the Odisha Legislative Assembly having been assented to by the Governor on the 28th September, 2018 is hereby published for general information.

ODISHA ACT 17 OF 2018

**THE ODISHA VALUE ADDED TAX (AMENDMENT) ACT, 2018**

AN ACT FURTHER TO AMEND THE ODISHA VALUE ADDED TAX ACT, 2004.

BE it enacted by the Legislature of the State of Odisha in the Sixty-ninth Year of the Republic of India as follows:—

Short title and commencement.

1. (1) This Act may be called the Odisha Value Added Tax (Amendment) Act, 2018.

(2) It shall come into force on such date as the State Government may, by notification, appoint.

Amendment of section 77.

2. In section 77 of the Odisha Value Added Tax Act, 2004, in subsection (7), for the words "three years" wherever they occur, the words "four years" shall be substituted.

Odisha Act  
4 of 2005.

By order of the Governor

SASHIKANTA MISHRA

Principal Secretary to Government