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FINANCE DEPARTMENT

NOTIFICATION

The 28th June, 2017

S.R.O. No.-293/2017- In exercise of the powers conferred by sub-section (2) of section 23 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017), the State Government on the recommendation of the Goods and Services Tax Council, do hereby specify the persons who are only engaged in making supplies of taxable goods or services or both, the total tax on which is liable to be paid on reverse charge basis by the recipient of such goods or services or both under sub-section (3) of section 9 of the said Act as the category of persons exempted from obtaining registration under the aforesaid Act.

[No. 19680 - FIN-CT1-TAX-0022-2017]

By Order of the Governor

S. ROUT

Deputy Secretary to Government