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FINANCE DEPARTMENT

NOTIFICATION

The 22nd August, 2017

S.R.O. No. 36 /2017— In exercise of the powers conferred by sub-section (1) of Section 11 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do and on the recommendations of the Goods and Services Tax Council, do hereby make the following amendments in 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**, namely:—

In the said notification,—

(i) in the Table,—

(a) after serial number 9 and the entries relating thereto, the following serial and the entries shall be inserted under the appropriate column, namely:—

(1)	(2)	(3)	(4)	(5)
"9A	Chapter 99	Services provided by and to Fédération Internationale de Football Association (FIFA) and its subsidiaries directly or indirectly related to any of the events under FIFA U-17 World Cup 2017 to be hosted in India.	Nil	Provided that Director (Sports), Ministry of Youth Affairs and Sports certifies that the services are directly or indirectly related to any of the events under FIFA U-17 World Cup 2017.";

(b) after serial number 11 and the entries relating thereto, the following serials and the entries shall be inserted under appropriate column, namely:—

(1)	(2)	(3)	(4)	(5)
"11A	Heading 9961 or Heading 9962	Service provided by Fair Price Shops to Central Government by way of sale of wheat, rice and coarse grains under Public Distribution System(PDS) against consideration in the form of commission or margin.	Nil	Nil
11B	Heading 9961 or Heading 9962	Service provided by Fair Price Shops to State Governments or Union territories by way of sale of kerosene, sugar, edible oil, etc. under Public Distribution System (PDS) against consideration in the form of commission or margin.	Nil	Nil";

(c) against serial number 35, in column (3),—

(A) in item (h), for the words "Weather Based Crop Insurance Scheme or the Modified National Agricultural Insurance Scheme", the words, brackets and letters "Restructured Weather Based Crop Insurance Scheme (RWCIS)" shall be substituted; and

(B) in item (j), for the words and brackets "National Agricultural Insurance Scheme (Rashtriya Krishi Bima Yojana)", the words, brackets and letters "Pradhan Mantri Fasal Bima Yojana (PMFBY)", shall be substituted; and

(ii) in paragraph 3, after clause (ii) of the explanation, the following clause shall be inserted, namely:—

"(iii) A "Limited Liability Partnership" formed and registered under the provisions of the Limited Liability Partnership Act, 2008 (6 of 2009) shall also be considered as a partnership firm or a firm."

[No. 24668–FIN-CT1-TAX-0043/2017/FIN.]

By Order of the Governor

S. ROUT

Deputy Secretary to Government