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FINANCE DEPARTMENT

NOTIFICATION

The 16th September, 2017

**S.R.O. No.410/2017**— In exercise of the powers conferred by sub-section (3) of Section 1 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017), the State Government, on recommendation of the Goods and Service Tax Council, do hereby appoint the 18th day of September, 2017 as the date on which the provisions of sub-section (1) of Section 51 of the said Act shall come into force with respect to persons specified under clauses (a) and (b) of sub-section (1) of Section 51 of the said Act and the persons specified below under clause (d) of sub-section (1) of Section 51 of the said Act, namely:—

- (a) an authority or a board or any other body, —
  - (i) set up by an Act of Parliament or a State Legislature; or
  - (ii) established by any Government,  
with fifty-one percent or more participation by way of equity or control, to carry out any function;
- (b) society established by the Central Government or the State Government or a Local Authority under the Societies Registration Act, 1860 (21 of 1860);
- (c) public sector undertakings:

Provided that the said persons shall be liable to deduct tax from the payment made or credited to the supplier of taxable goods or services or both with effect from a date to be notified subsequently, on the recommendations of the Goods and Services Tax Council, by the State Government.

[No.27477-FIN-CT1-TAX- 0043 /2017/FIN.]

By Order of the Governor

S. ROUT

Deputy Secretary to Government