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FINANCE DEPARTMENT

NOTIFICATION

The 25th January, 2018

S.R.O. No. 41/2018— In exercise of the powers conferred by sub-section (3) of Section 9 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, do hereby make the following further amendments in the notification of the Government of Odisha in the Finance Department No. 19877-FIN-CT1-TAX-0022/2017 dated the 29th June, 2017, published in the Extraordinary Issue No. 1145 of the *Odisha Gazette*, dated the 29th June, 2017, bearing **S.R.O. No 307/2017**, namely:—

In the said notification,—

- (i) in the Table, after serial number 5 and the entries relating thereto, the following serial number and the entries relating thereto shall be inserted, namely: —

(1)	(2)	(3)	(4)
“5A	Services supplied by the Central Government, State Government, Union territory or local authority by way of renting of immovable property to a person registered under the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017).	Central Government, State Government, Union territory or local authority	Any person registered under the Odisha Goods and Services Tax Act, 2017.”;

- (ii) in the *Explanation*, after clause (e), the following clause shall be inserted, namely:—
‘(f) “insurance agent” shall have the same meaning as assigned to it in clause (10) of Section 2 of the Insurance Act, 1938 (4 of 1938).’.

[No.2230–FIN-CT1-TAX- 0043 /2017/FIN.]

By Order of the Governor

S. ROUT

Deputy Secretary to Government