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FINANCE DEPARTMENT

NOTIFICATION

The 20th September, 2018

S.R.O. No.395/2018— In exercise of the powers conferred by sub-section (3) of Section 11 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, and on being satisfied that it is necessary so to do for the purpose of clarifying the scope and applicability of 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** as amended from time to time and the last such amendment is in the notification of the Government of Odisha in the Finance Department No.24904-FIN-CT1-TAX-0043/2017, dated the 27th July, 2018, published in the Extraordinary issue No. 1288 of the *Odisha Gazette*, dated the 27th July, 2018 bearing **S.R.O. No. 302/2018**, do hereby insert the following Explanation in the said notification, in the Table, against serial number 41, in column (3), namely:—

“Explanation.-For the purpose of this exemption, the Central Government, State Government or Union territory must have 50 per cent. ownership in the entity directly or through an entity which is wholly owned by the Central Government, State Government or Union territory.”

[No. 30194-FIN-CT1-TAX- 0043/2017/FIN.]

By Order of the Governor

S. ROUT
Joint Secretary to Government