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FINANCE DEPARTMENT

NOTIFICATION

The 5th November, 2018

S.R.O. No.436/2018— In exercise of the powers conferred by sub-section (3) of Section 1 read with Section 51 of the Odisha Goods and Service 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 amendment in the notification of the Government of Odisha in the Finance Department No. 29890-FIN-CT1-TAX-0043/2017, dated the 18th September, 2018 published in the Extraordinary issue No. 1744 of the *Odisha Gazette*, dated the 18th September, 2018 bearing **S.R.O. No. 391/2018** as amended in the Finance Department notification No. 33757-FIN-CT1-TAX-0043/2017, dated the 26th October, 2018 published in the Extraordinary issue No. 1985 of the *Odisha Gazette*, dated the 26th October, 2018, namely:—

In the said notification, after the proviso, the following proviso shall be inserted, namely:—

“Provided further that nothing in this notification shall apply to the supply of goods or services or both from a public sector undertaking to another public sector undertaking, whether or not a distinct person, with effect from the 1st day of October, 2018.”.

[No. 34815–FIN-CT1-TAX-0043/2017/FIN.]

By Order of the Governor

SAUMYAJIT ROUT

Deputy Secretary to Government