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FINANCE DEPARTMENT

NOTIFICATION

The 31st December, 2018

S.R.O. No. 498/2018— 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. 19869-FIN-CT1-TAX-0022-2017/FIN., dated the 29th June, 2017, published in the Extraordinary issue No. 1143 of the *Odisha Gazette* bearing **S.R.O. No. 305/2017**, as amended from time to time, and the last such amendment is in the notification of Government of Odisha in the Finance Department No. 24916-FIN-CT1-TAX-0043/2017/FIN., dated the 27th July, 2018, published in the Extraordinary issue No. 1291 of the *Odisha Gazette*, dated the 27th July, 2018 bearing **S.R.O. No. 305/2018**, do hereby insert the following Explanation in the said notification, in the Table, against serial number 9, in column (3), in item (vi), namely:—

“*Explanation 2.*—Nothing contained in this item shall apply to supply of a service other than byway of transport of goods from a place in India to another place in India”.

2. The existing *Explanation* in the above items shall be renumbered as *Explanation 1*.

3. This notification shall come into force on the 1st day of January, 2019.

[No. 40962–FIN-CT1-TAX-0043/2017/FIN.]

By Order of the Governor

SAUMYAJIT ROUT
Deputy Secretary to Government