

# The Odisha Gazette

EXTRAORDINARY  
PUBLISHED BY AUTHORITY

No. 2470 CUTTACK, MONDAY, DECEMBER 31, 2018/PAUSA 10, 1940

FINANCE DEPARTMENT

NOTIFICATION

The 31st December, 2018

**S.R.O. No. 501/2018**— In exercise of the powers conferred by sub-section (3) of Section 1, read with Section 51 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017), hereafter in this notification referred to as the said Act, 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/FIN., 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 from time to time, and the last such amendment is in the notification of Government of Odisha in the Finance Department No. 34815-FIN-CT1-TAX-0043/2017/FIN., dated the 5th November, 2018, published in the Extraordinary issue No. 2032 of the *Odisha Gazette*, dated the 5th November, 2018 bearing **S.R.O.No. 436/2018**, namely:—

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

“Provided also that nothing in this notification shall apply to the supply of goods or services or both which takes place between one person to another person specified under clauses (a), (b), (c) and (d) of sub-section (1) of Section 51 of the said Act.”

[No. 40974—FIN-CT1-TAX-0043/2017/FIN.]

By Order of the Governor

SAUMYAJIT ROUT

Deputy Secretary to Government