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FINANCE DEPARTMENT

NOTIFICATION

The 22nd November, 2019

S.R.O. No.409/2019 . 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, hereby makes the following further amendments in 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*, dated the 29th June, 2017 bearing **S.R.O. No 305/2017**, as amended from time to time and the last being amended in the Finance Department notification No.33426-FIN-CT1-TAX-0043/2017/FIN., published in the Extraordinary issue No. 1888 of the *Odisha Gazette*, dated the 30th September, 2019, bearing **S.R.O No. 330/2019**, namely:-

In the said notification, in the Table, against serial number 26, in column (3), in item (ic), the following *Explanation* shall be inserted, namely;-

“Explanation.– For the purposes of this entry, the term “bus body building” shall include building of body on chassis of any vehicle falling under chapter 87 in the First Schedule to the Customs Tariff Act, 1975.”

[No.39335-FIN-CT1-TAX-0043/2017/FIN.]

By Order of the Governor

SAUMYAJIT ROUT

Deputy Secretary to Government