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FINANCE DEPARTMENT

NOTIFICATION

The 20th December, 2019

S.R.O. No.436/2019— In exercise of the powers conferred by sub-rule (4) of rule 48 of the Odisha Goods and Services Tax Rules, 2017, the State Government, on the recommendations of the Goods and Services Tax Council, do hereby, notify the registered person, whose aggregate turnover in a financial year exceeds one hundred crore rupees, as a class of registered person who shall prepare invoice in terms of sub-rule (4) of rule 48 of the said rules in respect of supply of goods or services or both to a registered person.

This notification shall come into force on the 1st day of April, 2020.

No.42542-FIN-CT1-TAX- 0034 /2017/FIN.]

By Order of the Governor

SAUMYAJIT ROUT
Deputy Secretary to Government