

The Odisha Gazette

EXTRAORDINARY
PUBLISHED BY AUTHORITY

No. 09, CUTTACK, FRIDAY, JANUARY 03, 2020/PAUSA 13, 1941

FINANCE DEPARTMENT

NOTIFICATION

The 3rd January, 2020

S.R.O. No. 03/2020.— In exercise of the powers conferred by sub-section (3) of Section 9 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, do hereby make the following further amendments in the notification of the Government of Odisha in the Finance Department No. 19877-FIN-CT1-TAX-0022/2017, dated the 29th June, 2017 published in the Extraordinary issue No.1145 of the *Odisha Gazette*, dated the 29th June, 2017 bearing **S.R.O. No. 307/2017**, as amended from time to time, and the last such amendment is made in the notification of the Government of Odisha in the Finance Department No. 33434-FIN-CT1-TAX-0043/2017, dated the 30th September, 2019 published in the Extraordinary issue No.1890 of the *Odisha Gazette*, dated the 30th September, 2019 bearing **S.R.O. No. 332/2019**, namely:—

In the said notification, in the Table, for serial number 15 and the entries relating thereto, the following shall be substituted, namely:—

(1)	(2)	(3)	(4)
"15	Services provided by way of Renting of any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient, provided to a body corporate.	Any person, other than a body Corporate who supplies the service to a body corporate and does not issue an invoice charging central tax at the rate of 6 percent to the service recipient	Any body corporate located in the taxable territory."

2 This notification shall be deemed to have come into force with effect from the 1st day of January, 2020.

[No.223-FIN-CT1-TAX-0043/2017]

By Order of the Governor

SAUMYAJIT ROUT
Deputy Secretary to the Government