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## FINANCE DEPARTMENT

### NOTIFICATION

The 12th September, 2018

**S.R.O. No.385/2018**— In exercise of the powers conferred by sub-section(1) of Section 30 of the Odisha State Tax on Professions, Trades, Callings and Employments Act, 2000(Orissa Act 7 of 2000), the State Government do hereby make the following amendments to the Schedule to the said Act, namely:—

#### AMENDMENT

In the Schedule to the said Act,—

- (i) for Serial No 4 and the entries against it, the following Serial No. and entries shall be substituted under appropriate columns, namely:—

Sl. No. (1)	Class of assesses (2)	Rate of Tax (3)
4	<b>Dealers</b> or <b>taxable persons</b> registered or liable to be registered under the Odisha Value Added Tax Act, 2004 and/or the Odisha Goods and Services Tax Act, 2017. <b>Explanation-</b> For the purpose of the entry in this Serial Number, the expressions “Dealers” and “Persons” shall mean the “Dealers” and “Taxable Persons” as respectively defined in the Odisha Value Added Tax Act, 2004 and the Odisha Goods and Services Tax Act, 2017.; and	... Rs.2500/- per annum

- (ii) in Serial No. 6, Clause(b) and the entries against it shall be omitted.

[No.29460-FIN-CT1-TAX-0057/2018/F.]

By Order of the Governor

SAUMYAJIT ROUT

Under-Secretary to Government