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## FINANCE DEPARTMENT

### NOTIFICATION

The 26th February, 2021

**S.R.O.No.59/2021**— In exercise of the powers conferred by sub-section (6D) of section 25 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 and in supersession of the notification of the Government of Odisha in the Finance Department No.10662-FIN-CT1-TAX-0002/2020/FIN, dated the 31st March, 2020, published in the Extraordinary issue No. 589 of the *Odisha Gazette*, dated the 31st March, 2020 bearing S.R.O. No. 93/2020, except as respects things done or omitted to be done before such supersession, do hereby notify that the provisions of sub-section (6B) or sub-section (6C) of section 25 of the said Act shall not apply to a person who is, —

- (a) not a citizen of India; or
- (b) a Department or establishment of the Central Government or State Government; or
- (c) a local authority; or
- (d) a statutory body; or
- (e) a Public Sector Undertaking; or
- (f) a person applying for registration under the provisions of sub-section (9) of section 25 of the said Act.

[No.6736– FIN-CT1-TAX- 0002 /2020]

By Order of the Governor

SAUMYAJIT ROUT

Deputy Secretary to Government