FINANCE DEPARTMENT

NOTIFICATION

The 29th June, 2017

S.R.O. No. 309/2017—In exercise of the powers conferred by sub-section (3) of section 54 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 notify that no refund of unutilised input tax credit shall be allowed under sub-section (3) of section 54 of the said Act, in case of supply of services specified in sub-item (b) of item 5 of Schedule II of the Act.

2. This notification shall come into force with effect from the 1st day of July, 2017.

[No.19885- FIN-CT1-TAX- 0022-2017]

By order of the Governor

S. Rout
Deputy Secretary to Government