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FINANCE DEPARTMENT

NOTIFICATION

The 18th July, 2022

S.R.O. No. 486/2022— 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.223-FIN-CT1-TAX-0043/2017, dated the 3rd January, 2020 published in the Extraordinary issue No.09 of the *Odisha Gazette*, dated the 3rd January, 2020 bearing **S.R.O. No. 03/2020**, namely:—

In the said notification, in the Table,—

(1) against serial number 1, in column (2),—

(a) the words, figures and symbols “who has not paid State tax at the rate of 6%,” shall be omitted;

(b) after the proviso the following proviso shall be inserted, namely:—

“Provided further that nothing contained in this entry shall apply where, -

- i. the supplier has taken registration under the OGST Act, 2017 and exercised the option to pay tax on the services of GTA in relation to transport of goods supplied by him under forward charge; and
- ii. the supplier has issued a tax invoice to the recipient charging State tax at the applicable rates and has made a declaration as prescribed in *Annexure III* on such invoice issued by him.”.

(2) against serial number 5, in column (2), in the sub-clause (2), in item (i), the words “by way of speed post, express parcel post, life insurance, and agency services provided to a person other than Central Government, State Government or Union territory or local authority” shall be omitted;

(3) after serial number 5A and the entries relating thereto, the following serial number and entries shall be inserted, namely:—

(1)	(2)	(3)	(4)
“5AA	Service by way of renting of residential dwelling to a registered person.	Any person	Any registered person.”;

(4) after *Annexure II*, the following *annexure* shall be inserted, namely:—

“*Annexure III*

Declaration

I/we have taken registration under the OGST Act., 2017 and have exercised the option to pay tax on services of GTA in relation to transport of goods supplied by us during the Financial Year _____ under forward charge.”.

[No.18037—FIN-CT1-TAX-0001/2022/FIN.]

By Order of the Governor

DEBASHISH SAHOO

Under-Secretary to Government