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FINANCE DEPARTMENT

NOTIFICATION  
The 29<sup>th</sup> June, 2017

**S.R.O. No. 304/2017**—In exercise of the powers conferred by sub-section (1) of section 11 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Goods and Services Tax Council, hereby exempts intra-State supplies of second hand goods received by a registered person, dealing in buying and selling of second hand goods and who pays the State tax on the value of outward supply of such second hand goods as determined under sub-rule (5) of rule 32 of the Odisha Goods and Services Tax Rules, 2017, from any supplier, who is not registered, from the whole of the State tax leviable thereon under sub-section (4) of section 9 of the said Act.

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

[No. 19865 – FIN-CT1-TAX-0022-2017]

By order of the Governor

S. Rout  
Deputy Secretary to Government