

## EXTRAORDINARY PUBLISHED BY AUTHORITY

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## FINANCE DEPARTMENT

NOTIFICATION

The 22nd August, 2017

**S.R.O. No. 367**/2017— In exercise of the powers conferred by sub-section (5) 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 amendment in the notification of the Government of Odisha in the Finance Department No. 19893-FIN-CT1-TAX-0022-2017, dated the 29th June, 2017, published in the Extraordinary issue No. 1149 of the *Odisha Gazette*, dated the 29th June, 2017 bearing **S.R.O. No. 311**/2017, namely:—

In the said notification, in the first paragraph, after clause (ii), the following clause shall be inserted before the Explanation, namely:—

"(iii) services by way of house-keeping, such as plumbing, carpentering etc., except where the person supplying such service through electronic commerce operator is liable for registration under sub-section (1) of Section 22 of the said Odisha Goods and Services Tax Act, 2017.".

[No. 24664–FIN-CT1-TAX-0043/2017/FIN.]

By Order of the Governor

S. ROUT

Deputy Secretary to Government