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FINANCE DEPARTMENT

NOTIFICATION
The 29th June, 2017

S.R.O. No. 308/2017—In exercise of the powers conferred by sub-section (2) of section 7 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 the following activities or transactions undertaken by the Central Government or State Government or any local authority in which they are engaged as public authority, shall be treated neither as a supply of goods nor a supply of service, namely:-

“Services by way of any activity in relation to a function entrusted to a Panchayat under article 243G of the Constitution.”

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

[No. 19881- FIN-CT1-TAX- 0022-2017]

By order of the Governor

S. Rout
Deputy Secretary to Government