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FINANCE DEPARTMENT

NOTIFICATION

The 27th July, 2018

**S.R.O. No. 305/2018**— In exercise of the powers conferred by sub-section (3) of Section 11 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, and on being satisfied that it is necessary so to do for the purpose of clarifying the scope and applicability of the notification of the Government of Odisha, in the Finance Department No.19869-FIN-CT1-TAX-0022-2017, dated the 29th June, 2017, published in the Extraordinary No. 1143, dated the 29th June, 2017 of *Odisha Gazette* bearing **S.R.O. No 305/2017** as amended from time to time, do hereby insert following explanation in the said notification, in the Table, against serial number 3, in column (3), in item (vi), namely:-

*“Explanation.* - For the purposes of this item the term ‘business’ shall not include any activity or transaction undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities”

[No.24916– FIN-CT1-TAX- 0043/2017/FIN.]

By Order of the Governor

SAUMYAJIT ROUT

Under-Secretary to Government