## GOVERNMENT OF ODISHA FINANCE DEPARTMENT

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## Notification The 30th November, 2022

S.R.O. No.

—In exercise of the powers conferred by section 164 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 rules further to amend the Odisha Goods and Services Tax Rules, 2017, namely: —

- 1. (1) These rules may be called the Odisha Goods and Services Tax (Fourth Amendment) Rules, 2022.
  - (2) They shall come into force with effect from 1st day of December, 2022.
- 2. In the Odisha Goods and Services Tax Rules, 2017(hereinafter referred to as said rules), rule 122 shall be omitted;
- 3. In the said rule, rules 124 and 125 shall be omitted;
- 4. In the said rule, in rule 127,-
  - (i) in the marginal heading, for the word "Duties", the word "Functions", shall be substituted;
  - (ii) for the words "It shall be the duty of the Authority,-", the words "The authority shall discharge the following functions, namely:-" shall be substituted;
- 5. In the said rule, rule 134 shall be omitted;
- 6. In the said rule, rule 137 shall be omitted;
- 7. In the said rule, after rule 137, in the Explanation, for clause (a), the following clause shall be substituted, namely:—
  - '(a) "Authority" means the Authority notified under sub-section (2) of section 171 of the Act;'.

[ No. **29725** - FIN-CT1-TAX-0002/2022] By order of the Governor

> Debarbish Sahor Under Secretary to Government

Memo No.

29726

/F., Date- 30.11.2082

Copy forwarded to the Gazette Cell of Commerce & Transport Department, Government of Odisha, Bhubaneswar/ the Deputy Director, Secretariat Press, Bhubaneswar for information and necessary action with a request to publish this notification in an extraordinary issue of the Odisha Gazette immediately.

Ten copies of the notification may please be supplied to this Department.

This is statutory and will bear SRO Number.

Email- secretariatpressbbsr@gmail.com

deputydirectorpp@rediffmail.com

Walson Salor Under Secretary to Government

Memo No. 29727

/F.,

Date- 30.11.2022

Copy forwarded to the Commissioner of CT & GST, Odisha, Cuttack for information and necessary action.

Bebashish Sahoo Under Secretary to Government

Memo No. 2

29728

/F.,

Date- (30. 11.2022

Copy forwarded to Sri Tapan Kumar Pattanaik, Sub-Nodal Officer(E-Gazette), FID, Finance Department for hoisting in the Finance website (https:finance.odisha.gov.in).

Email:tkpattanaik@gmail.com

Sebashish Salsoo

Under Secretary to Government