

**GOVERNMENT OF ODISHA
FINANCE DEPARTMENT**

**NOTIFICATION
The 21st September, 2017**

S.R.O. No. – In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and sub-section (1) of section 16 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 in the public interest so to do, do hereby make the following amendments in 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 Issue No. 1143 of the Odisha Gazette, dated the 29th June, 2017 bearing S.R.O. No. 305/2017, as amended from time to time, namely:–

In the said notification, in the Table, against serial number 3, for item (vi) appearing in column (3) and the entries relating thereto, the following items and the entries against them shall be substituted, under appropriate column, namely:–

(3)	(4)	(5)
“(vi) Services provided to the Central Government, State Government, Union Territory, a local authority or a governmental authority by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of – (a) a civil structure or any other original works meant predominantly for use other than for commerce, industry, or any other business or profession; (b) a structure meant predominantly for use as (i) an educational, (ii) a clinical, or (iii) an art or cultural establishment; or (c) a residential complex predominantly meant for self-use or the use of their employees or other persons specified in paragraph 3 of the Schedule III of the Central Goods and Services Tax Act, 2017.	6	-
(vii) Construction services other than (i), (ii), (iii), (iv), (v) and (vi) above.	9	-”.

[No 27987 FIN-CT1-TAX-0043/2017]

By order of the Governor

Saramejit Rout
21.9.2017
Under Secretary to Government