

**GOVERNMENT OF ODISHA**  
**GENERAL ADMINISTRATION & PUBLIC GRIEVANCE DEPARTMENT**

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**NOTIFICATION**

Bhubaneswar dated the 27<sup>th</sup> August, 2018

**No.GAD-SER2-RB-0004-2018- 24655 /Gen.** In pursuance of clause (3) of Article 166 of the Constitution of India, the Governor of Odisha hereby makes the following amendment to the Odisha Government Rules of Business, namely:-

**Amendments**

1. In the First Schedule to the Odisha Government Rules of Business, in Serial III relating to Finance Department, —

(a) under Branch "1. Finance" —

(i) under the heading "Union Subject", after item No.7, the following items shall be added, namely:-

"8. The Goods and Services Tax.

9. Government e-Market Place.";

(ii) under the heading "State Subjects", for item No.8 the following item shall be substituted, namely:-

"8. Digital Payment to the Business of Finance Department.";

(b) under Branch "6. Commercial Taxes", under the heading "State Subjects" —

(i) item No. 1 shall be omitted,

(ii) for item No. 2 the following item shall be substituted, namely:-

" 2. Taxes on sale of petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas, aviation turbine fuel and alcoholic liquor for human consumption, but not including sale in course of interstate trade or commerce or sale in course of international trade or commerce of such goods.";

(iii) Items No. 3,4 and 5 shall be omitted; and

(iv) after item No. 5, the following items shall be added, namely:-

"6. The Odisha Goods and Services Tax.

7. The Odisha State Tax on Professions, Trades, Callings and Employments.".

2. In the Second Schedule, for item No. 6, the following item shall be substituted, namely: -

“6. Proposals for the imposition of a new tax or any change in the method of assessment or the pitch of any existing tax except Goods and Services Tax, land revenue or irrigation rates for the raising of loans on the security of the general revenues of the State.”.

By order of the Governor

*N. Chandrababu Naidu*

Principal Secretary to Government