In exercise of the powers conferred by sub-section (1) of section 30 of the Odisha State Tax on Professions, Trades, Callings and Employments Act, 2000 (Orissa Act 7 of 2000), the State Government do hereby make the following amendments to the Schedule to the said Act, namely:-

AMENDMENT

In the Schedule to the said Act,-

(i) for Serial No 4 and the entries against it, the following serial No. and entries shall be substituted under appropriate columns, namely:-

<table>
<thead>
<tr>
<th>SI No.</th>
<th>Class of assesses</th>
<th>Rate of Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>4</td>
<td>Dealers or taxable persons registered or liable to be registered under the Odisha Value Added Tax Act, 2004 and/or the Odisha Goods and services Tax Act, 2017.</td>
<td>Rs.2500/- per annum</td>
</tr>
</tbody>
</table>

Explanation- For the purpose of the entry in this Serial Number, the expressions “Dealers” and “Persons” shall mean the “Dealers” and “Taxable Persons” as respectively defined in the Odisha Value Added Tax Act, 2004 and the Odisha Goods and Services Tax Act, 2017.; and

(ii) in serial No. 6, Clause(b) and the entries against it shall be omitted.

By order of the Governor

[Signature]

Under Secretary to Government
Memo No. 29461 /F., Dt. 12th September 2018

Copy forwarded to the Odisha Gazette Cell in-charge, Odisha Gazette Cell, C/o. Commerce Department for information with request to publish the Notification in the extraordinary issue of the Odisha Gazette and supply 300 copies of the same to this Department for official use.

This Notification being Statutory shall bear SRO No. and date.

Under Secretary to Government

Memo No. 29462 /F., Dt. 12th September 2018

Copy forwarded to all Departments of Government/ all Heads of Departments/ all Collectors/ Registrar, Odisha High Court/ Commissioner of CT & GST, Odisha, Cuttack/ Chairman, Odisha sales Tax Tribunal, Cuttack/ for information and necessary action.

Under Secretary to Government

Memo No. 29463 /F., Dt. 12th September 2018

Copy forwarded to Head State Portal Group, IT Centre, Secretariat for hosting in the Orissa Government website under Finance Department. – www.orissagov.ocac.in

Under Secretary to Government

Memo No. 29464 /F., Dt. 12th September 2018

Copy to CT-1 Branch Guard file (10 copies) for information and necessary action.

Under Secretary to Government