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FINANCE DEPARTMENT

NOTIFICATION

The 17th July, 2017

S.R.O. No.329/2017 – In exercise of the powers conferred by sub-section (1) of section 9 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 amendments, in the notification of the Government of Odisha, in the Finance Department No.19829-FIN-CT1-TAX-0022-2017 published in the Extraordinary issue No.1133 of the *Odisha Gazette* dated the 29th June, 2017, bearing SRO number 295/2017, namely:-

In the said notification,-

(1) In Schedule I- 2.5%,

- (i) in Serial No.35, for the words “Coffee, whether or not roasted or decaffeinated” appearing in column(3); the words, “Coffee roasted, whether or not decaffeinated”, shall be substituted.;
- (ii) after Serial No. 103, the following Serial number with its entries shall be inserted under the appropriate columns, namely:

“103A	2302	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants [other than aquatic feed including shrimp feed and prawn feed, poultry feed and cattle feed, including grass, hay and straw, supplement and husk of pulses, concentrates and additives, wheat bran and de-oiled cake]”
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(iii) in Serial No.165 for the number “2710 19 00” appearing in column (2) the number, “2711 19 00” shall be substituted;

(iv) in Serial No 234, for, the numbers and word, “84 or 85” appearing in column (2) the numbers, comma and word, “84, 85 or 94” shall be substituted;

(2) in Schedule II- 6%

(i) after Serial No.16, the following serial number with its entries shall be inserted under the appropriate columns, namely:-

"16A	0805	Citrus fruit, such as Oranges, Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, Grapefruit, including pomelos, Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia), dried"
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(ii) in Serial No. 47, 48, 49 and 50, for the numbers "2202 90 10", "2202 90 20", "2202 90 90" and "2202 90 30" respectively, the numbers, "2202 99 10", "2202 99 20", "2202 99 90" and "2202 99 30,"shall be substituted;

(3) in Schedule IV-14%,-

(i) in Serial No 11, for the number"2202 9090"appearing in column (2),the number "2202 99 90" shall be substituted;

(ii) after Serial No. 163, the following serial number with its entries shall be inserted under the appropriate columns, namely:-

"163A	8701	Road tractors for semi trailers of engine capacity more than 1800 cc".
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This notification shall be deemed to have come into force on the 1st day of July, 2017

(No. 21359- FIN-CT1-TAX -0022-2017)

By order of the Governor

S. ROUT

Deputy Secretary to Government