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## FINANCE DEPARTMENT

### NOTIFICATION

The 14th November, 2017

**S.R.O. No. 548/2017**— In exercise of the powers conferred by sub-section (1) of Section 11 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 further amendments in the notification of the Government of Odisha in the Finance Department 19833-FIN-CT1-TAX-0022-2017, dated the 29th June, 2017, published in the Extraordinary issue No. 1134, of the *Odisha Gazette*, dated the 29th June, 2017 bearing **S.R.O. No. 296/2017**, namely:—

In the said notification, –

(1) in the Schedule,–

(i) for Serial Numbers 8 and 9 and the entries relating thereto, the following Serial numbers and the entries against them shall be substituted under appropriate column, namely: -

“8.	0203, 0204, 0205, 0206, 0207, 0208, 0209	All goods, fresh or chilled
9.	0202, 0203, 0204, 0205, 0206, 0207, 0208, 0209, 0210	All goods [other than fresh or chilled] other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the <i>ANNEXURE I</i> ”;

(ii) Serial Numbers 10,11,12,13,14,15,16,17 and the entries thereof shall be omitted;

(iii) for Serial Numbers 21 and 22 and the entries relating thereto, the following Serial number and the entries against them shall be substituted under appropriate column, namely:

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“21.	0304, 0306, 0307, 0308	All goods, fresh or chilled
22.	0303, 0304, 0305, 0306, 0307, 0308	All goods [other than fresh or chilled] and other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the <i>ANNEXURE I</i> ” ;

(iv) Serial Numbers 23, 24 and the entries thereof shall be omitted;

(v) after Serial Number 30, the following serial numbers and the entries against them shall be inserted, namely: -

“30A.	0504	All goods, fresh or chilled
30B.	0504	All goods [other than fresh or chilled] other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the <i>ANNEXURE I</i> ” ;

(vi) after Serial Number 43, the following serial number and the entries against it shall be inserted, namely: -

“43A.	0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen, other than those put up in unit container and, -  (a) bearing a registered brand name; or  (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the <i>ANNEXURE I</i> ” ;
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(vii) in Serial Number 46, in column (3), for the words “fresh or chilled” the words “fresh or chilled, dried” shall be substituted;

(viii) after Serial Number 46, the following serial numbers and the entries against them shall be inserted, namely: -

“46A.	0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, frozen, whether or not sliced or in the form of pellets other than those put up in unit container and, -  (a) bearing a registered brand name; or  (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I]
46B.	08	Dried makhana, whether or not shelled or peeled [other than those put up in unit container and,-  (a) bearing a registered brand name; or  (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I]”;

(ix) in Serial Number 77, in the entry in column(3),for the words “Flour of potatoes” the words “Flour, powder, flakes, granules or pellets of potatoes”, shall be substituted;

(x) after Serial Number 78, the following serial number and the entries against it shall be inserted, namely: -

“78A.	1106 10 10	Guar meal” ;
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(xi) after Serial Number 87, the following serial number and the entries against it shall be inserted, namely: -

“87A.	1210 10 00	Hop cones, neither ground nor powdered nor in the form of pellets” ;
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(xii) after Serial Number 93, the following serial number and the entries against it shall be inserted, namely: -

“93A.	1404 90 60	coconut shell, unworked”;
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(xiii) in Serial Number 94, for the entry in column (3), the entry “Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery;Khandsari Sugar”shall be substituted;

(xiv) in Serial Number 103, for the entry in column (3), the entry “Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solutions or containing added anti-caking or free flowing agents; sea water” shall be substituted;

(xv) after Serial Number 103 and the entries relating thereto, the following serial number and the entries against it shall be inserted, namely: -

“103A.	26	Uranium Ore Concentrate”;
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(xvi) after Serial Number 136 and the entries relating thereto, the following serial number and the entries against it shall be inserted, namely: -

“136A.	7113	Bangles of lac/ shellac”;
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(2) in the Explanation, in clause (ii), for sub-clause (b), the following sub-clause shall be substituted, namely: -

“(b) The phrase “registered brand name” means, -

(A) a brand registered as on or after the 15th May, 2017 under the Trade Marks Act, 1999 irrespective of whether or not the brand is subsequently deregistered;

(B) a brand registered as on or after the 15th May, 2017 under the Copyright Act, 1957(14 of 1957);

(C) a brand registered as on or after the 15th May, 2017 under any law for the time being in force in any other country.”.

2. This notification shall come into force with effect from the 15th day of November, 2017.

[No.33011–FIN-CT1-TAX- 0043/2017/FIN.]

By Order of the Governor

S. ROUT

Deputy Secretary to Government