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FINANCE DEPARTMENT

NOTIFICATION

The 25th January, 2018

S.R.O. No. 45/2018— In exercise of the powers conferred by sub-sections (1) and (3) 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 No. 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) in Sl. No. 102, for the entry in column (3), the entry “Aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake [other than rice-bran]”, shall be substituted;
- (ii) for Sl. No. 102A and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

“102A	2302	De-oiled rice bran
102B	2306	Cotton seed oil cake”;

- (iii) against Sl. No. 136A, in column (2), for the entry, the entry “7117” shall be substituted’;
- (iv) in Sl. No. 137, in column (3), after the words “used in agriculture, horticulture or forestry” the words, “other than ghamella”, shall be added;

- (v) in Sl. No. 148, for the entry in column (3), for the entry against item number (v), the entry “Vibhuti”, shall be substituted;
- (vi) after Sl. No. 150 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

“151	Any chapter	“Parts for manufacture of hearing aids”;
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2. The notification shall come into force on the 25th January, 2018.

[No.2246–FIN-CT1-TAX- 0043 /2017/FIN.]

By Order of the Governor

S. ROUT

Deputy Secretary to Government