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FINANCE DEPARTMENT

NOTIFICATION

The 25th January, 2018

S.R.O. No. 47/2018— 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) (hereafter in this notification referred to as “the said Act”) read with sub-section (3) of Section 11 of the said Act, the State Government, on being satisfied that it is necessary in the public interest so to do , 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.33023-FIN-CT1-TAX-0043/2017/FIN., dated the 14th November, 2017, published in the Extraordinary Issue No. 1913 of the *Odisha Gazette*, dated the 14th November, 2017, bearing **S.R.O. No 551/2017**, namely:—

In the said notification, —

(1) in the Table, —

(a) against serial number 1, —

(i) in column (2), for the entry, the following entry shall be substituted, namely:—

“Public funded research institution or a University or an Indian Institute of Technology or Indian Institute of Science, Bangalore or a Regional Engineering College, other than a hospital”;

(ii) in column (4), for the words “Department of Scientific and Research”, the words “Department of Scientific and Industrial Research”, shall be substituted;

(b) against serial numbers 2 and 4, in column (4), for the words “Department of Scientific and Research”, the words “Department of Scientific and Industrial Research”, shall be substituted.

(2) after the Table, the existing *Explanation* shall be numbered as *Explanation 1* thereof and after *Explanation 1* as so numbered, the following *Explanation* shall be inserted, namely:—

“*Explanation 2.* - For the purposes of this notification, exemption would be in line with the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 51/96-Customs, dated the 23rd July, 1996, published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i), vide number G.S.R. 303(E), dated the 23rd July, 1996 and is applicable with effect from the 15th November, 2017.”.

[No.2254–FIN-CT1-TAX- 0043 /2017/FIN.]

By Order of the Governor

S. ROUT

Deputy Secretary to Government