

The Odisha Gazette

EXTRAORDINARY
PUBLISHED BY AUTHORITY

No. 1293, CUTTACK, FRIDAY, JULY 27, 2018 / SRAVAN 5, 1940

FINANCE DEPARTMENT

NOTIFICATION

The 27th July, 2018

S.R.O. No. 307/2018— 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), 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. 19833-FIN-CT1-TAX-0022-2017, dated the 29th June, 2017, published in the, Extraordinary No. 1134, dated the 29th June, 2017, bearing **S.R.O. No. 296/2017** as amended from time to time and the last such amendment in the notifications of the Government of Odisha in the Finance Department No. 2246-FIN-TAX-0043/2017 dated the 25th January, 2018 published in the Extraordinary issue No. 109 dated the 25th January, 2018 of the *Odisha Gazette* bearing **S.R.O No. 45/2018**namely:—

In the said notification, —

(1) in the Schedule,

- (i) after Serial No. 92, the following serial number with its entries shall be inserted under the appropriate columns, namely:—

(1)	(2)	(3)
“92 A.	1401	Sal leaves, siali leaves, sisal leaves, sabai grass”;

- (ii) after Serial No. 93 A, the following serial number with its entries shall be inserted under the appropriate columns, namely: -

“

93 B.	1404 90 90	Vegetable materials, for manufacture of jhadoo or broom sticks
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”;

- (iii) For Serial No. 102 A and entries relating thereto, the following shall be substituted,—

“

102A.	2306	De-oiled rice bran <i>Explanation:</i> The exemption applies to de-oil rice bran falling under heading 2306 with effect from 25th January, 2018
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”;

- (iv) After Serial No. 114, the following serial numbers with its entries shall be inserted under the appropriate columns, namely:—

“

114A	46	Khali Dona; goods made of sal leaves, siali leaves, sisal leaves, sabai grass, including sabai grass rope.
114B	44 or 68	Deities made of stone, marble or wood

”;

- (v) for Serial No. 117 and the entries relating thereto, the following shall be substituted, namely:—

“

(1)	(2)	(3)
117	48 or 4907 or 71	Rupee notes or coins when sold to Reserve Bank of India or the Government of India.

”;

- (vi) after Serial No. 132, the following serial number with its entries shall be inserted under the appropriate columns, namely: -

“

132A	53	Coir pith compost 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) after Serial No. 146, the following serial number with its entries shall be inserted under the appropriate columns, namely:—

“

146A	96190010 or 96190020	Sanitary towels (pads) or sanitary napkins; tampons
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”.

- (viii) after Serial No. 151, the following serial number with its entries shall be inserted under the appropriate columns, namely:—

“

152	Any Chapter except 71	Rakhi (other than those made of goods falling under Chapter 71)”
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”.

2. This notification shall come into force on the 27th July, 2018.

[No.24924- FIN-CT1-TAX- 0043/2017/FIN.]

By Order of the Governor

SAUMYAJIT ROUT

Under-Secretary to Government