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FINANCE DEPARTMENT

NOTIFICATION

The 10th October, 2018

S.R.O. No.416/2018 — In exercise of the powers conferred by Section 164 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 rules further to amend the Odisha Goods and Services Tax Rules, 2017, namely:—

1. (1) These rules may be called the Odisha Goods and Services Tax (Eleventh Amendment) Rules, 2018.

(2) They shall be deemed to have come into force with effect from the 23rd October, 2017.

2. In the Odisha Goods and Services Tax Rules, 2017, in rule 96, for sub-rule (10), the following sub-rule shall be substituted, namely:—

“(10) The persons claiming refund of integrated tax paid on exports of goods or services should not have received supplies on which the supplier has availed the benefit of the Government of Odisha in the Finance Department notification No.30285-FIN-CT1-TAX-0043/2017/FIN., dated the 18th October, 2017, published in the Extraordinary issue No. 1685 of the *Odisha Gazette*, dated the 18th October, 2017 bearing **S.R.O. No. 502/2017** or Finance Department notification No. 30640-FIN-CT1-TAX-0043/2017/FIN., dated the 23rd October, 2017, published in the Extraordinary issue No. 1705 of the *Odisha Gazette*, dated the 23rd October, 2017 bearing **S.R.O. No. 510/2017** or notification No. 41/2017-Integrated Tax (Rate), dated the 23rd October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i), vide number G.S.R 1321 (E), dated the 23rd October, 2017 or notification No. 78/2017-Customs, dated the 13th October, 2017, published in the

Gazette of India, Extraordinary, Part II, Section 3, sub-section (i), vide number G.S.R 1272(E), dated the 13th October, 2017 or notification No. 79/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1299 (E) dated the 13th October, 2017.”.

[No.32679–FIN- CT1-TAX- 0034/2017/FIN.]

By Order of the Governor

S. ROUT

Joint Secretary to Government