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FINANCE DEPARTMENT

NOTIFICATION

The 10th October, 2018

S.R.O. No.417/2018 — 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 (Twelfth Amendment) Rules, 2018.

(2) They shall come into force on the date of their publication in the *Odisha Gazette*.

2. In the Odisha Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 89, for sub-rule (4B), the following sub-rule shall be substituted, namely:—

“(4B) Where the person claiming refund of unutilised input tax credit on account of zero rated supplies without payment of tax has —

(a) received supplies on which the supplier has availed the benefit of the Government of Odisha in the 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

(b) availed the benefit of 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,

the refund of input tax credit, availed in respect of inputs received under the said notifications for export of goods and the input tax credit availed in respect of other inputs or input services to the extent used in making such export of goods, shall be granted.”.

3. In the said rules, 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 —

- (a) received supplies on which 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** except so far it relates to receipt of capital goods by such person against Export Promotion Capital Goods Scheme 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 has been availed; or
- (b) availed the benefit under 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 except so far it relates to receipt of capital goods by such person against Export Promotion Capital Goods Scheme.”.

[No.32683–FIN- CT1-TAX- 0034/2017/FIN.]

By Order of the Governor

S. ROUT

Joint Secretary to Government