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## FINANCE DEPARTMENT

### NOTIFICATION

The 31st December, 2018

**S.R.O. No. 493/2018**— In exercise of the powers conferred by sub-section (1) of Section 9 and sub-section (5) of Section 15 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. 19829-FIN-CT1-TAX-0022-2017/F., dated the 29th June, 2017, published in the Extraordinary issue No. 1133 of the *Odisha Gazette*, dated the 29th June, 2017 bearing **S.R.O. No. 295/2017**, as amended from time to time, and the last such amendment is in the notification of the Government of Odisha in the Finance Department No. 24920-FIN-CT1-TAX-0043/2017/FIN., dated 27th July, 2018, published in the Extraordinary issue No. 1292 of the *Odisha Gazette*, dated the 27th July, 2018 bearing **S.R.O.No. 306/2018**, namely:-

In the said notification, -

(A) in the opening paragraph, after the words, brackets and figures “sub-section (1) of section 9”, the words, brackets and figures “and sub-section (5) of section 15”, shall be inserted;

(B) in Schedule I - 2.5%,

(i) Serial numbers 23, 24 and the entries relating thereto, shall be omitted;

(ii) after serial number 123 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

|       |            |   |
|-------|------------|---|
| “123A | 2515 11 00 | Marble and travertine, crude or roughly trimmed”; |
|-------|------------|---|

(iii) Serial number 198A shall be re-numbered as Sl. No. 198AA, and before Sl. No. 198AA as so re-numbered, the following serial number and entries shall be inserted, namely:

|       |      |  |
|-------|------|--|
| “198A | 4501 | Natural Cork, raw or simply prepared”; |
|-------|------|--|

- (iv) in serial number 224, for the entry in column (2), the entry “63 [other than 6305 32 00, 6309] shall be substituted;
- (v) in serial number 225, for the entry in column (3), the entry “Footwear of sale value not exceeding Rs.1000 per pair” shall be substituted;
- (vi) for serial number 225A and the entries relating thereto, the following serial numbers and the entries shall be substituted, namely:—

|       |            |  |
|-------|------------|--|
| “225A | 6602 00 00 | Walking-Sticks including seat sticks   |
| 225B  | 6815       | Fly ash bricks or fly ash aggregate with 90 per cent or more fly ash content; Fly ash blocks”; |

- (vii) in serial number. 234, in the entry in column (3), , the following *Explanation* shall be inserted in the end, namely,

“*Explanation:*If the goods specified in this entry are supplied, by a supplier, along with supplies of other goods and services, one of which being a taxable service specified in the entry at S.No. 38 of the Table mentioned in notification No.19869-FIN-CT1-TAX-0022-2017, dated 29th June,2017, published in the Extraordinary issue No. 1143 of the *Odisha Gazette*, dated the 29th June, 2017 bearing **S.R.O.No. 305/2017**, the value of supply of goods for the purposes of this entry shall be deemed as seventy per cent of the gross consideration charged for all such supplies. The remaining thirty per cent of the gross consideration charged shall be deemed as value of the said taxable service”;

- (viii)Serial number 243A shall be re-numbered as Serial numbers 243B, and before Serial numbers 243B as so re-numbered, the following serial number and entries shall be inserted, namely: —

|       |         |  |
|-------|---------|--|
| “243A | 8714 20 | Parts and accessories of carriage for disabled persons”; |
|-------|---------|--|

**(C) in Schedule II - 6%,**

- (i) after serial number 101 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely:—

|       |            |  |
|-------|------------|--|
| “101A | 4502 00 00 | Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers) |
| 101B  | 4503       | Articles of natural cork such as Corks and Stoppers, Shuttlecock cork bottom   |
| 101C  | 4504       | Agglomerated cork (with or without a binding substance) and articles of agglomerated cork ”;   |

(ii) Serial numbers 102, 126 and the entries relating thereto, shall be omitted;

(iii) Serial number 171A shall be re-numbered as Serial number 171AA, and before Serial number 171AA as so re-numbered, the following serial number and entries shall be inserted, namely:—

|       |          |   |
|-------|----------|---|
| “171A | 63053200 | Flexible intermediate bulk containers”; |
|-------|----------|---|

(iv) in serial number 173, in the entry in column (3), the words and commas “walking-sticks, seat-sticks,” shall be omitted;

(v) Serial number 177 and the entries relating thereto, shall be omitted;

**(D) in Schedule III - 9%,**

(i) Serial number 121A shall be re-numbered as Serial number 121B, and before Serial number 121B as so re-numbered, the following serial number and entries shall be inserted, namely:—

|       |      |  |
|-------|------|--|
| “121A | 4012 | Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber”; |
|-------|------|--|

(ii) Serial numbers 142, 143, 144 and the entries relating thereto, shall be omitted;

(iii) in serial number 369A, for the entry in column (3), the entry “Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints)” shall be substituted;

(iv) after serial number 376AA and the entries relating thereto, the following serial number and entries shall be inserted, namely:—

|         |      |  |
|---------|------|--|
| “376AAA | 8507 | Lithium-ion accumulators (other than battery) including lithium-ion power bank”; |
|---------|------|--|

(v) in serial number 383, in the entry in column (3), after the words “television cameras”, the comma and words “,digital cameras and video camera recorders”, shall be inserted;

(vi) in serial number 383C, in the entry in column (3), for the figure and word “68 cm”, the figure and word “32 inches” shall be substituted;

(vii) in serial number 384, in the entry in column (3), for the figure and word “20 inches”, the figure and word “32 inches” shall be substituted;

- (viii) Serial number 440A shall be re-numbered as Serial number 440B, and before serial number 440B as so re-numbered, the following serial number and entries shall be inserted, namely:

|       |      |  |
|-------|------|--|
| “440A | 9504 | Video game consoles and machines, articles of funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment [other than playing cards, ganjifa card, chess board, carom board and other board games of 9504 90 90 like ludo etc.]”; |
|-------|------|--|

**(E) in Schedule IV - 14%,**

- (i) Serial number 47 and the entries relating thereto, shall be omitted;
- (ii) Serial number 135 and the entries relating thereto, shall be omitted;
- (iii) in serial number 139, in the entry in column (3), after the words “other than Lithium-ion battery”, the words “and other lithium ion accumulators including lithium ion power banks” shall be inserted;
- (iv) Serial number 151 and the entries relating thereto, shall be omitted;
- (v) in serial number 154, in the entry in column (3), for the figure and word “20 inches” and the figure and word “68 cm”, both, the figure and word “32 inches” shall be substituted;
- (vi) for serial number 174 and the entries relating thereto, the following serial number and the entries shall be substituted, namely: -

|      |      |   |
|------|------|---|
| “174 | 8714 | Parts and accessories of vehicles of heading 8711”; |
|------|------|---|

- (vii) Serial number 215 and the entries relating thereto, shall be omitted.

2. This notification shall come into force on the 1st January, 2019.

[No. 40942-FIN-CT1-TAX-0043/2017/FIN.]

By Order of the Governor

SAUMYAJIT ROUT  
Deputy Secretary to Government