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FINANCE DEPARTMENT

NOTIFICATION

The 31st December, 2018

S.R.O. No. 494/2018— In exercise of the powers conferred by sub-sections (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 further 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 issue No. 1134 of the *Odisha Gazette* bearing **S.R.O. No. 296/2017**, 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. 24924-FIN-CT1-TAX-0043/2017/FIN., dated 27th July, 2018, published in the Extraordinary issue No. 1293 of the *Odisha Gazette* bearing **S.R.O. No. 307/2018**, namely:—

In the said notification, —

1. In the schedule,

- i) for Sl. No. 43A and the entries relating thereto, the following serial numbers and the entries shall be substituted, namely:—

“43A	0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen
43B	0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption”;

- ii) after Sl. No. 121 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

“121A	4904 00 00	Music, printed or in manuscript, whether or not bound or illustrated”;
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iii) after Sl. No. 152 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

“153	Any chapter	Supply of gift items received by the President, Prime Minister, Governor or Chief Minister of any State/ Union Territory, or any public servant, byway of public auction by the government, where auction proceeds are used for public or charitable cause”.
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2. This notification shall come into force on the 1st January, 2019.

[No. 40946–FIN-CT1-TAX-0043/2017/FIN.]

By Order of the Governor

SAUMYAJIT ROUT

Deputy Secretary to Government