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FINANCE DEPARTMENT

NOTIFICATION

The 15th January, 2019

S.R.O. No.17/2019— In exercise of the powers conferred by Section 147 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 amendment in the notification of the Government of Odisha in the Finance Department 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**, namely:—

In the said notification,—

(i) in the Table, the column number (2) against Serial No.1, after the entry, the following proviso shall be inserted, namely:—

“Provided that goods so supplied, when exports have already been made after availing input tax credit on inputs used in manufacture of such exports, shall be used in manufacture and supply of taxable goods (other than nil rated or fully exempted goods) and a certificate to this effect from a chartered accountant is submitted to the jurisdictional commissioner of GST or any other officer authorised by him within six months of such supply :

Provided further that no such certificate shall be required if input tax credit has not been availed on inputs used in manufacture of export goods.”; and

(ii) in the Explanation, against Serial number 1, the words “on pre-import basis” shall be omitted.

[No. 1492–FIN-CT1-TAX-0043/2018/FIN.]

By Order of the Governor

SMITA ROUT

Joint Secretary to Government