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FINANCE DEPARTMENT

NOTIFICATION

The 31st July, 2019

S.R.O. No.265/2019—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, hereby makes the following further amendments in the notification of the Government of Odisha in the Finance Department No. 19829-FIN-CT1-TAX-0022/2017/FIN., 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 made in the notification of the Government of Odisha in the Finance Department No. 11262-FIN-CT1-TAX-0043/2017, dated the 30th March, 2019 published in the Extraordinary issue No.660 of the *Odisha Gazette*, dated the 30th March, 2019 bearing S.R.O. No. 126/2019, namely:—

In the said notification,—

(a) in Schedule I - 2.5%,

(i) after Serial Number 234A and the entries relating thereto, the following serial number and entries against it shall be inserted under appropriate column, namely:—

"234B	8504	Charger or charging station for Electrically operated vehicles";
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(ii) after Serial Number 242 and the entries relating thereto, the following serial number and entries against it shall be inserted under appropriate column, namely:—

"242A	87	Electrically operated vehicles, including two and three wheeled electric vehicles.
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		<i>Explanation</i> : For the purposes of this entry, “Electrically operated vehicles” means vehicles which are run solely on electrical energy derived from an external source or from one or more electrical batteries fitted to such road vehicles and shall include E- bicycles.”; and
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- (b) in Schedule II—6%, Serial Number 206 and the entries relating thereto shall be omitted; and
- (c) in Schedule III— 9%, against Serial Number 375, in the entry in column (3), after the words “inductors”, the words “, other than charger or charging station for Electrically operated vehicles” shall be inserted.

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

[No.25968-FIN-CT1-TAX-0043/2017/FIN.]

By Order of the Governor

SMITA ROUT

Joint Secretary to Government