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FINANCE DEPARTMENT NOTIFICATION

The 31st December, 2019

S.R.O.No. 445/19– 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, 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. 33398-FIN-CT1-TAX-0043/2017, dated the 30th September, 2019 published in the Extraordinary issue No.1881 of the *Odisha Gazette*, dated the 30th September, 2019 bearing S.R.O. No. 323/2019, namely:-

In the said notification, -

A. in Schedule II - 6%, -

- (i) S. No. 80AA and the entries relating thereto shall be omitted;
- (ii) S. No. 171A and the entries relating thereto shall be omitted;

B. in Schedule III - 9%, after S. No. 163A and entries relating thereto, the following S. Nos. and entries shall be inserted, namely: -

"163B.	3923 or 6305	Woven and non-woven bags and sacks of polyethylene or polypropylene strips or the like, whether or not laminated, of a kind used for packing of goods;
163C.	6305 32 00	Flexible intermediate bulk containers".

2. This notification shall come into force on the 1st day of January, 2020.

[No. 43435–FIN-CT1-TAX-0043/2017]

By order of the Governor

SAUMYAJIT ROUT

Deputy Secretary to the Government