

# The Odisha Gazette

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## FINANCE DEPARTMENT

### NOTIFICATION

The 30th March, 2019

**S.R.O. No.126/2019**— In exercise of the powers conferred by sub-section (4) of Section 9 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 dated the 29th June,2017 published in the Extraordinary issue No.1133 of the *Odisha Gazette*, dated the 29<sup>th</sup> 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 Government of Odisha, in the Finance Department No. 40942-FIN-CT1-TAX-0043/2017 dated the 31<sup>st</sup> December,2018 published in the Extraordinary issue No.2462 of the *Odisha Gazette*, dated the 31<sup>st</sup> December,2018 bearing **S.R.O. No. 493/2018**, namely:—

In the said notification, in Schedule III - 9%, after serial number 452P in column (1) and the entries relating thereto, the following serial number and entries shall be inserted, namely:—

| (1)   | (2)         | (3)   |
|-------|-------------|---|
| "452Q | Any chapter | <p>Supply of any goods other than capital goods and cement falling under chapter heading 2523 in the first schedule to the Customs Tariff Act, 1975 (51 of 1975), by an unregistered person to a promoter for construction of the project on which tax is payable by the promoter as recipient of goods under sub- section 4 of Section 9 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017), as prescribed in notification of the Government of Odisha, in the Finance Department No.11234-FIN-CT1-TAX-0043/2017 dated the 30<sup>th</sup> March, 2019 published in the Extraordinary issue No. 653 of the <i>Odisha Gazette</i>, dated the 30<sup>th</sup> March,2019 bearing <b>S.R.O. No. 119/2019</b>.</p> <p><i>Explanation.</i> For the purpose of this entry,—</p> <p>(i) the term “promoter” shall have the same meaning as assigned to it in in clause (zk) of Section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016).</p> |

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|  |  | <p>(ii) “project” shall mean a Real Estate Project (REP) or a Residential Real Estate Project (RREP).</p> <p>(iii) the term “Real Estate Project (REP)” shall have the same meaning as assigned to it in clause (zn) of Section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016).</p> <p>(iv) “Residential Real Estate Project (RREP)” shall mean a REP in which the carpet area of the commercial apartments is not more than 15 per cent. of the total carpet area of all the apartments in the REP.</p> <p>(v) This entry is to be taken to apply to all goods which satisfy the conditions prescribed herein, even though they may be covered by a more specific chapter/ heading/ sub heading or tariff item elsewhere in this notification.</p> |
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2. This notification shall come into force with effect from the 1<sup>st</sup> of April, 2019.

[No.11262 – FIN-CT1-TAX-0043/2017/FIN.]

By Order of the Governor

SAUMYAJIT ROUT  
Deputy Secretary to the Government