

**GOVERNMENT OF ODISHA
FINANCE DEPARTMENT**

NOTIFICATION

The 18th July, 2022

S.R.O. No. -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. 8508-FIN-CT1-TAX-0001/2022, dated the 5th April, 2022 published in the Extraordinary issue No. 673 of the Odisha Gazette, dated the 5th April, 2022 bearing S.R.O. No. 214/2022, namely:-

- I. In the said notification, -
 - A. in the opening paragraph,
 - (i) in clause (v), the word "and" shall be omitted;
 - (ii) in clause (vi), after the word and figures "Schedule VI", the figure and word ", and" shall be inserted;
 - (iii) after clause (vi), the following clause shall be inserted, namely:-

"(vii) 0.75 per cent. in respect of goods specified in Schedule VII".
 - B. in Schedule I - 2.5%,
 - (i) against serial numbers 1 and 2, in column (3), for the portion beginning with the words "and put up in" and ending with the words and bracket "as in the ANNEXURE]", the words ", pre-packaged and labelled" shall be substituted;

(ii) after Serial No. 9 and the entries relating thereto, following Serial No. and entries shall be inserted, namely: -

"9A	0403	Curd, Lassi, Butter milk, pre-packaged and labelled";
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(iii) against Serial numbers 11 and 13, in column (3), for the portion beginning with the words "put up in" and ending with the words and bracket "as in the ANNEXURE]", the words ", pre-packaged and labelled" shall be substituted;

(iv) against Serial No. 16, in column (3), for the portion beginning with the words "and put up in" and ending with the words "as in the ANNEXURE", the words ", pre-packaged and labelled" shall be substituted;

(v) against Serial No. 25, in column (3), for the portion beginning with the words "put up in" and ending with the words and bracket "as in the ANNEXURE]", the words ", pre-packaged and labelled" shall be substituted;

(vi) against Serial No. 26, in column (3), for the portion beginning with the words "put up in" and ending with the words "as in the ANNEXURE", the words "pre-packaged and labelled" shall be substituted;

(vii) against Serial No. 30, in column (3), for the portion beginning with the words "put up in" and ending with the words "as in the ANNEXURE", the words ", pre-packaged and labelled" shall be substituted;

(viii) against serial numbers 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 58 and 59, in column (3), for the portion beginning with the words "put up in" and ending with the words and bracket "as in the ANNEXURE]", the words ", pre-packaged and labelled" shall be substituted;

(ix) after Serial No. 91 and the entries relating thereto, following Serial No. and entries shall be inserted, namely: -

"91A	1701 or 1702	Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery, pre-packaged and labelled; Khandsari Sugar, pre-packaged and labelled";
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(x) after Serial No. 98 and the entries relating thereto, following Serial No. and entries shall be inserted, namely: -

"98A	1904	Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as khoi, parched paddy or rice coated with sugar or gur, commonly known as Murki, pre-packaged and labelled";
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(xi) against Serial No. 101A, in column (3), for the portion beginning with the words "other than those put up in" and ending with the words and bracket "as in the ANNEXURE]", the words ", other than those pre-packaged and labelled" shall be substituted;

(xii) Serial No. 163 and the entries relating thereto shall be omitted;

(xiii) after Serial No. 181A and the entries relating thereto, following Serial No. and entries shall be inserted, namely: -

"181B	3006	Ostomy appliances including pouch or flange, stoma adhesive paste, barrier cream, irrigator kit, sleeves, belt, micro-pore tapes";
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(xiv) against Serial No. 182, in column (3), for the words "put up in unit containers and bearing a brand name", the words ", pre-packaged and labelled." shall be substituted;

(xv) Serial numbers 197A, 197B, 197C, 197D and 197E and entries relating thereto shall be omitted;

(xvi) against Serial No. 215, in column (3), for the words "put up in unit container and bearing a brand name", the words ", pre-packaged and labelled" shall be substituted;

(xvii) Serial numbers 230, 232, 233, 234A and 234C and entries relating thereto shall be omitted;

(xviii) after Serial No. 255 and entries relating thereto, the following Serial No. and entries shall be inserted, namely: -

"255A	9021	Orthopaedic appliances, such as crutches, surgical belts, and trusses; Splints and other fracture appliances; artificial parts of the body; other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability; intraocular lens [other than
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		hearing aids]”;
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(xix) after Serial No. 264 and entries relating thereto, in List No. 3, in item (B), the sub-item (1) and the entries relating thereto shall be omitted;

C. in Schedule II – 6%, -

(i) against Serial No. 16, in column (3), after the word “guavas”, the words and brackets “, mangoes (other than mangoes sliced, dried)” shall be inserted;

(ii) against Serial No. 41A, in column (3), for the portion beginning with the words “put up in” and ending with the words and bracket “in the ANNEXURE]”, the words “, pre-packaged and labelled” shall be substituted;

(iii) against Serial No. 46, in column (3), for the portion beginning with the words “put up in” and ending with the words and bracket “in the ANNEXURE]”, the words “, pre-packaged and labelled” shall be substituted;

(iv) against S. No. 65, in column (3), after the word “contraceptives”, the words “and Ostomy appliances” shall be inserted;

(v) Serial No. 70 and the entries relating thereto shall be omitted;

(vi) after Serial No. 85A and the entries relating thereto, the following Serial No. and entries shall be inserted, namely: -

“85B	4107	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 4114
85C	4112	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 4114
85D	4113	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 4114

85E	4114	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather
85F	4115	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour";

(vii) Serial No. 120 and the entries relating thereto shall be omitted;

(viii) after Serial No. 125 and the entries relating thereto, the following Serial No. and entries shall be inserted, namely :-

"125A	4905	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed";
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(ix) against Serial No. 176B, for the entry in column (3), the entry "Fly ash bricks; Fly ash aggregates; Fly ash blocks" shall be substituted;

(x) Serial numbers 187, 188, 189, 192 and 193 and the entries relating thereto shall be omitted;

(xi) after Serial No. 194 and the entries relating thereto, the following Serial No. and entries shall be inserted, namely: -

"194A	8419 12	Solar water heater and system";
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(xii) Serial No. 195 and the entries relating thereto shall be omitted;

(xiii) against Serial No. 197, in column (3), for the words and figures "machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 8437; parts [8433 90 00]", the words "parts thereof" shall be substituted;

(xiv) Serial numbers 198, 205, 217, 221, 226 and 227 and the entries relating thereto shall be omitted;

D. in Schedule III – 9%, -

(i) against Serial No. 30A, for the entry in column (3), the entry “Tar distilled from coal, from lignite or from peat and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars” shall be substituted;

(ii) after Serial No. 54B and entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“54C	3215	All Goods, including printing ink, writing or drawing ink and other inks, whether or not concentrated or solid, fountain pen ink, ball pen ink”;
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(iii) against Serial No. 148, in column (3), the brackets and words “[Other than aseptic packaging paper]” shall be omitted;

(iv) against Serial No. 157B, in column (3), after the word and bracket “Scripts]”, the figures and words “; Cheques, loose or in book form” shall be inserted;

(v) against Serial No. 182D, in column (3), for the brackets, words and figures “[other than fly ash bricks, fly ash blocks, fly ash aggregate with 90 percent or more fly ash content]”, the brackets and words “[other than Fly ash bricks; Fly ash aggregates; Fly ash blocks]” shall be substituted;

(vi) Serial No. 301A shall be re-numbered as Serial No. 301AA, and before Serial No. 301AA as so re-numbered, the following Serial No. and entries shall be inserted, namely:

“301A	8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208, and blades therefor”;
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(vii) against Serial No. 302A, in column (3), the brackets and words “[other than paper knives, pencil sharpeners and blades therefor]” shall be omitted;

(viii) after Serial No. 302A and entries relating thereto, the following Serial No. and entries shall be inserted, namely: -

"302B	8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware";
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(ix) against Serial No. 317A, for the entry in column (3), the entry "(a) Concrete pumps [8413 40 00]; (b) other rotary positive displacement pumps [8413 60]; (c) Power driven pumps primarily designed for handling water, namely, centrifugal pumps (horizontal and vertical), deep tube-well turbine pumps, submersible pumps, axial flow and mixed flow vertical pumps" shall be substituted;

(x) after Serial No. 317B and the entries relating thereto, the following Serial No. and entries shall be inserted, namely: -

"317C	8414 20 10	Bicycle pumps
317D	8414 90 12	Parts of air or vacuum pumps and compressors of bicycle pumps";

(xi) after Serial No. 328 and the entries relating thereto, the following Serial No. and entries shall be inserted, namely: -

"328A	8433	Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 8437; parts thereof [8433 90 00]
328B	8434	Milking machines and dairy machinery";

(xii) after Serial No. 329 and the entries relating thereto, the following Serial No. and entries shall be inserted, namely: -

"329A	8437	Machines for cleaning, sorting or grading, seed, grain or dried leguminous vegetables; machinery used in milling industry or for the working of cereals or dried leguminous vegetables other than farm type machinery and parts thereof";
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(xiii) after Serial No. 371 and the entries relating thereto, the following Serial No. and entries shall be inserted, namely: -

"371A	84	E-waste
	or 85	<i>Explanation.-</i> For the purpose of this entry, E-waste means electrical and electronic equipment listed in Schedule I of the E-Waste (Management) Rules, 2016 (published in the Gazette of India vide G.S.R. 338 (E) dated the 23rd March, 2016), whole or in part if discarded as waste by the consumer or bulk consumer";

(xiv) against Serial No. 376AC, in column (3), the brackets and words "[other than wet grinder consisting of stone as a grinder]" shall be omitted;

(xv) against Serial No. 390, in column (3), the brackets, words and letters "[other than Light-Emitting Diode (LED) Light Sources]" shall be omitted;

(xvi) after Serial No. 406 and the entries relating thereto, the following Serial No. and entries shall be inserted, namely: -

"406A	8807	Parts of goods of heading 8801";
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(xvii) against Serial No. 413, for the entry in column (3), the entry "Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this chapter" shall be substituted;

(xviii) against Serial No. 438A, in column (3), the letters, words, and brackets "LED lights or fixtures including LED lamps; LED (light emitting diode) driver and MCPCB (Metal Core Printed Circuit Board)" shall be omitted;

E. in Schedule VI – 0.125%,

(i) against Serial No. 1, for the entry in column (3), the entry "Rough diamonds or simply sawn diamonds, industrial or non-industrial" shall be substituted;

(ii) against Serial No. 3, for the entry in column (3), the entry "Synthetic or reconstructed precious or semiprecious stones [other than diamonds], whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semiprecious stones [other than diamonds], temporarily strung for convenience of transport; synthetic or reconstructed diamonds, unworked or simply sawn or roughly shaped" shall be substituted;

F. after Schedule VI and before Explanation, following entries shall be inserted, namely:-

"Schedule VII – 0.75%

S.No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
1.	7102	Goods other than those specified against S. No. 1 in Schedule VI
2.	7104	Goods other than those specified against S. No. 3 in Schedule VI";

G. after the Schedule VII, in the Explanation, for clause (ii) and the entries relating thereto, the following clause shall be substituted, namely:-

'(ii) The expression 'pre-packaged and labelled' means a 'pre-packaged commodity' as defined in clause (l) of section 2 of the Legal Metrology Act, 2009 (1 of 2010) where, the package in which the commodity is pre-packed or a label securely affixed thereto is required to bear the declarations under the provisions of the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder.'

[No. 17989 - FIN-CT1-TAX-0001/2022]

By order of the Governor

Debarish Sahoo
Under Secretary to Government

Memo No. 17990

/F., Date- 18.07.2022

Copy forwarded to the Gazette Cell of Commerce & Transport Department, Government of Odisha, Bhubaneswar/ the Deputy Director, Secretariat Press, Bhubaneswar for information and necessary action with a request to publish this notification in an extraordinary issue of the Odisha Gazette immediately.

Ten copies of the notification may please be supplied to this Department.

This is statutory and will bear SRO Number.

Email- secretariatpressbbsr@gmail.com

deputydirectorpp@rediffmail.com

Under Secretary to Government

Memo No. 17991

/F.,

Date- 18.07.2022

Copy forwarded to the Commissioner of CT & GST, Odisha, Cuttack for information and necessary action.

Under Secretary to Government

Memo No. 17992

/F.,

Date- 18.07.2022

Copy forwarded to Sri Tapan Kumar Pattanaik, Sub-Nodal Officer(E-Gazette), FID, Finance Department for hoisting in the Finance website (<https://finance.odisha.gov.in>).

Email: tkpattanaik@gmail.com

Under Secretary to Government

**GOVERNMENT OF ODISHA
FINANCE DEPARTMENT**

**NOTIFICATION
The 18th July, 2022**

S.R.O. No. – In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, do hereby make the following further amendments in the notification of the Government of Odisha in the Finance Department No. 19869-FIN-CT1-TAX-0022/2017, dated the 29th June, 2017, published in the Extraordinary issue No.1143 of the Odisha Gazette, dated the 29th June, 2017 bearing S.R.O. No. 305/2017, 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. 209-FIN-CT1-TAX-0001/2022, dated the 4th January, 2022 published in the Extraordinary issue No.13 of the Odisha Gazette, dated the 4th January, 2022 bearing S.R.O. No. 9/2022, namely:–

In the said notification, -

(A) in the Table, -

(I) against serial number 3, in column (3), -

(a) items (iii), (iv), (v), (va), (vi) and (ix) and the corresponding entries relating thereto in columns (4) and (5) shall be omitted;

(b) against items (vii) and (x), for the entry in column (4), the entry “6” shall be substituted;

(c) in item (xii), for the brackets and figures “(iii), (iv), (v), (va), (vi), (vii), (viii), (ix)”, the brackets and figures “(vii), (viii),” shall be substituted;

(II) against serial number 7, in column (3), in item (i), the words “above one thousand rupees but” shall be omitted;

(III) against serial number 8, in column (3), -

(a) after item (vi) and the corresponding entries relating thereto in columns (4) and (5), the following shall be inserted, namely: -

(3)	(4)	(5)
“(via) Transport of passengers, with or without accompanied belongings, by ropeways.	2.5	The credit of input tax charged on goods used in supplying the service has not been taken. [Please refer to <i>Explanation</i> no. (iv)]”;

(b) for item (vii) and the corresponding entries relating thereto in columns (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
“(vii) Passenger transport services other than (i), (ii), (iii), (iv), (iva), (v), (vi) and (via) above.	9	-”;

(IV) against serial number 9, in column (3), -

(a) for item (iii) and the corresponding entries relating thereto in columns (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
“(iii) Services of Goods Transport Agency (GTA) in relation to transportation of goods (including used house hold goods for personal use) supplied by a GTA where,-		

(a) GTA does not exercise the option to itself pay GST on the services supplied by it;	2.5	<p>The credit of input tax charged on goods and services used in supplying the service has not been taken.</p> <p>[Please refer to <i>Explanation</i> no. (iv)]</p>
(b) GTA exercises the option to itself pay GST on services supplied by it.	2.5	<p>(1) In respect of supplies on which GTA pays tax at the rate of 2.5%, GTA shall not take credit of input tax charged on goods and services used in supplying the service. [Please refer to <i>Explanation</i> no. (iv)]</p>
	or	<p>(2) The option by GTA to itself pay GST on the services supplied by it during a Financial Year shall be exercised by making a declaration in Annexure V on or before the 15th March of the preceding Financial Year:</p> <p>Provided that the option for the Financial Year 2022-2023 shall be exercised on or before the 16th August, 2022:</p> <p>Provided further that invoice for supply of the service charging State tax at the rates as applicable to clause (b) may be issued during the period from the 18th July, 2022 to 16th August, 2022 before exercising the option for the financial year 2022-2023 but in such a case the supplier shall exercise the option to pay GST on its supplies on or before the 16th August, 2022.”;</p>
	6	

(b) after item (vi) and the corresponding entries relating thereto in columns (4) and (5), the following shall be inserted, namely: -

(3)	(4)	(5)
“(via) Transport of goods by ropeways.	2.5	The credit of input tax charged on goods used in supplying the service has not been taken. [Please refer to <i>Explanation</i> no. (iv)]”;

(c) for item (vii) and the corresponding entries relating thereto in columns (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
“(vii) Goods transport services other than (i), (ii), (iii), (iv), (v), (vi) and (via) above.	9	-”;

(V) against serial number 10, in column (3), -

(a) after item (i) and the corresponding entries relating thereto in columns (4) and (5), the following shall be inserted, namely: -

(3)	(4)	(5)
“(ia) Renting of goods carriage where the cost of fuel is included in the consideration charged from the service recipient.	6	-”;

(b) in item (iii), after the brackets and figure “(i)”, the brackets and figures “, (ia)” shall be inserted;

(VI) against serial number 11, in column (3), for items (i) and (ii) and the corresponding entries relating thereto in columns (4) and (5), the following shall be substituted, namely:-

(3)	(4)	(5)
<p>"Supporting services in transport.</p> <p><i>Explanation:</i> This entry does not include goods transport service involving Goods Transport Agency (GTA) service, which falls under Heading 9965.</p>	9	-";

(VII) against serial number 15, in column (3), -

(a) item (i) and the corresponding entries relating thereto in columns (4) and (5) shall be omitted;

(b) in item (vii), the brackets and figures "(i)," shall be omitted;

(VIII) against serial number 26, in column (3), in item (i), sub-items (e), (ea) and (h) shall be omitted;

(IX) after serial number 31 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"31A	Heading 9993	Services provided by a clinical establishment by way of providing room [other than Intensive Care Unit (ICU)/Critical Care Unit (CCU)/Intensive Cardiac Care Unit (ICCU)/Neo natal Intensive Care Unit (NICU)] having room charges exceeding Rs. 5000 per day to a person receiving health care services.	2.5	<p>The credit of input tax charged on goods and services used in supplying the service has not been taken</p> <p>[Please refer to Explanation no. (iv)]";</p>

(X) against serial number 32, in column (3), -

(a) after item (i) and the corresponding entries relating thereto in columns (4) and (5), the following shall be inserted, namely: -

(3)	(4)	(5)
“(ia) Services by way of treatment or disposal of biomedical waste or the processes incidental thereto by a common bio-medical waste treatment facility to a clinical establishment.	6	”;

(b) in item (ii), after the brackets and figures “(i)”, the word, brackets and figure “and (ia)” shall be inserted;

(B) in paragraph 4, relating to Explanation, after clause (xxxvi), the following clauses shall be inserted, namely: -

“(xxxvii) ‘print media’ means, —

(i) ‘book’ as defined in sub-section (1) of section 1 of the Press and Registration of Books Act, 1867 (25 of 1867), but does not include business directories, yellow pages and trade catalogues which are primarily meant for commercial purposes;

(ii) ‘newspaper’ as defined in sub-section (1) of section 1 of the Press and Registration of Books Act, 1867 (25 of 1867);

(xxxviii) ‘clinical establishment’ means, -

a hospital, nursing home, clinic, sanatorium or any other institution by, whatever name called, that offers services or facilities requiring diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognised system of medicines in India, or a place established as an independent entity or a part of an establishment to carry out diagnostic or investigative services of diseases;

(xxxix) ‘health care services’ means, -

any service by way of diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognised system of medicines in India and includes services by way of transportation of the patient to and from a clinical establishment, but does not include hair transplant or cosmetic or plastic surgery, except when undertaken to restore or to reconstruct anatomy or

functions of body affected due to congenital defects, developmental abnormalities, injury or trauma;

(xxxx) 'goods transport agency' means, -

any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called.”;

(C) After Annexure IV, following annexure shall be inserted, namely: -

“Annexure V

FORM

Form for exercising the option by a Goods Transport Agency (GTA) for payment of GST on the GTA services supplied by him under forward charge before the commencement of any financial year to be submitted before the jurisdictional GST Authority.

Reference No.-

Date: -

1. I/We _____ (name of Person), authorised representative of M/s..... have taken registration/have applied for registration and do hereby undertake to pay GST on the GTA services in relation to transportation of goods supplied by us during the financial year.....under forward charge in accordance with section 9(1) of the OGST Act, 2017 and to comply with all the provisions of the OGST Act, 2017 as they apply to a person liable for paying the tax in relation to supply of any goods or services or both;
2. I understand that this option once exercised shall not be allowed to be changed within a period of one year from the date of exercising the option and will remain valid till the end of the financial year for which it is exercised.

Legal Name: -

GSTIN: -

PAN No.

Signature of Authorised representative:

Name of Authorised Signatory:

Full Address of GTA:

(Dated acknowledgment of jurisdictional GST Authority)

Note: The last date for exercising the above option for any financial year is the 15th March of the preceding financial year. The option for the financial year 2022-2023 can be exercised by 16th August, 2022.”

[No. 18041 - FIN-CTI-TAX-0001/2022]

By order of the Governor

Abanish Chakrabarti
Under Secretary to Government

Memo No. 18042 /F., **Date-**

Copy forwarded to the Gazette Cell of Commerce & Transport Department, Government of Odisha, Bhubaneswar/ the Deputy Director, Secretariat Press, Bhubaneswar for information and necessary action with a request to publish this notification in an extraordinary issue of the Odisha Gazette immediately.

Ten copies of the notification may please be supplied to this Department.

This is statutory and will bear SRO Number.

Email- secretariatpressbbsr@gmail.com

deputydirectorpp@rediffmail.com



Under Secretary to Government

Memo No. 18043 /F., **Date-**

Copy forwarded to the Commissioner of CT & GST, Odisha, Cuttack for information and necessary action.



Under Secretary to Government

Memo No. 18044 /F., **Date-**

Copy forwarded to Sri Tapan Kumar Pattanaik, Sub-Nodal Officer(E-Gazette), FID, Finance Department for hoisting in the Finance website (<https://finance.odisha.gov.in>).

Email: tkpattanaik@gmail.com



Under Secretary to Government

**GOVERNMENT OF ODISHA
FINANCE DEPARTMENT**

NOTIFICATION

The 18th July, 2022

S.R.O. No. .— In exercise of the powers conferred by section 128 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. 38439-FIN-CT1-TAX-0043/2017, dated the 30th December, 2017, published in the Extraordinary issue No.2375 of the Odisha Gazette, dated the 30th December, 2017 bearing S.R.O. No. 776/2017, 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. 16407-FIN-CT1-TAX-0002/2020, dated the 21st June, 2021, published in the Extraordinary issue No.891 of the Odisha Gazette, dated the 21st June, 2021, bearing S.R.O. No. 171/2021, namely:—

In the said notification, in the fifth proviso, for the figures, letters and words “30th day of June, 2022”, the figures, letters and words “28th day of July, 2022” shall be substituted.

[No. 18025 - FIN-CT1-TAX-0001/2022]

By order of the Governor

Debashish Sahoo
Under Secretary to Government

Memo No. 18026

/F., Date- 18.07.2022

Copy forwarded to the Gazette Cell of Commerce & Transport Department, Government of Odisha, Bhubaneswar/ the Deputy Director, Secretariat Press, Bhubaneswar for information and necessary action with a request to publish this notification in an extraordinary issue of the Odisha Gazette immediately.

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Under Secretary to Government

Memo No. 18027

/F.,

Date- 18.07.2022

Copy forwarded to the Commissioner of CT & GST, Odisha, Cuttack for information and necessary action.

Under Secretary to Government

Memo No. 18028

/F.,

Date- 18.07.2022

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Email: tkpattanaik@gmail.com

Under Secretary to Government

**GOVERNMENT OF ODISHA
FINANCE DEPARTMENT**

**NOTIFICATION
The 18th July, 2022**

S.R.O. No. – In exercise of the powers conferred by sub-section (2) of section 23 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. 8237-FIN-CT1-TAX-0043/2017, dated the 7th March, 2019, published in the Extraordinary issue No.450 of the Odisha Gazette, dated the 7th March, 2019 bearing S.R.O. No. 94/2019, 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. 8516-FIN-CT1-TAX-0001/2022, dated the 5th April, 2022 published in the Extraordinary issue No.675 of the Odisha Gazette, dated the 5th April, 2022 bearing S.R.O. No. 216/2022, namely:-

In the said notification, in the Table, against serial number 4, for the entry in column (3), the entry "Fly ash bricks; Fly ash aggregates; Fly ash blocks" shall be substituted.

[No. 18009 - FIN-CT1-TAX-0001/2022]

By order of the Governor

Debashish Baboo
Under Secretary to Government

Memo No. 18010

/F., Date- 18.07.2022

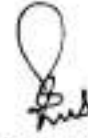
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Ten copies of the notification may please be supplied to this Department.

This is statutory and will bear SRO Number.

Email- secretariatpressbbsr@gmail.com

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Under Secretary to Government

Memo No. 18011

/F.,

Date- 18.07.2022

Copy forwarded to the Commissioner of CT & GST, Odisha, Cuttack for information and necessary action.



Under Secretary to Government

Memo No. 18012

/F.,

Date- 18.07.2022

Copy forwarded to Sri Tapan Kumar Pattanaik, Sub-Nodal Officer(E-Gazette), FID, Finance Department for hoisting in the Finance website (<https://finance.odisha.gov.in>).

Email: tkpattanaik@gmail.com



Under Secretary to Government

**GOVERNMENT OF ODISHA
FINANCE DEPARTMENT**

**NOTIFICATION
The 18th July, 2022**

S.R.O. No. -In exercise of the powers conferred by sub-section (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 rescind the notification of the Government of Odisha in the Finance Department No. 33023-FIN-CT1-TAX-0043/2017, dated the 14th November, 2017, published in the Extraordinary issue No.1913 of the Odisha Gazette, dated the 14th November, 2017 bearing S.R.O. No. 551/2017, except as respects things done or omitted to be done before such rescission.

[No. 18017 - FIN-CT1-TAX-0001/2022]

By order of the Governor

Debashish Baboo
Under Secretary to Government

Memo No. 18018

/F., Date- 18.07.2022

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Under Secretary to Government

Memo No. 18019 /F.,

Date- 18.07.2022

Copy forwarded to the Commissioner of CT & GST, Odisha, Cuttack for information and necessary action.

Under Secretary to Government

Memo No. 18020 /F.,

Date- 18.07.2022

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Email: tkpattanaik@gmail.com

Under Secretary to Government

**GOVERNMENT OF ODISHA
FINANCE DEPARTMENT**

**NOTIFICATION
The 18th July, 2022**

S.R.O. No. -In exercise of the powers conferred by sub-section (3) 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, do hereby make the following further amendments in the notification of the Government of Odisha in the Finance Department No. 19877-FIN-CT1-TAX-0022/2017, dated the 29th June, 2017, published in the Extraordinary issue No.1145 of the Odisha Gazette, dated the 29th June, 2017 bearing S.R.O. No. 307/2017, 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. 223-FIN-CT1-TAX-0043/2017, dated the 3rd January, 2020 published in the Extraordinary issue No.09 of the Odisha Gazette, dated the 3rd January, 2020 bearing S.R.O. No. 03/2020, namely:-

In the said notification, in the Table, -

(1) against serial number I, in column (2), -

(a) the words, figures and symbols "who has not paid State tax at the rate of 6%," shall be omitted;

(b) after the proviso the following proviso shall be inserted, namely: -

"Provided further that nothing contained in this entry shall apply where, -

- i. the supplier has taken registration under the OGST Act, 2017 and exercised the option to pay tax on the services of GTA in relation to transport of goods supplied by him under forward charge; and
- ii. the supplier has issued a tax invoice to the recipient charging State tax at the applicable rates and has made a declaration as prescribed in Annexure III on such invoice issued by him.";

(2) against serial number 5, in column (2), in the sub-clause (2), in item (i), the words "by way of speed post, express parcel post, life insurance, and agency services provided to a person other than Central Government, State Government or Union territory or local authority" shall be omitted;

(3) after serial number 5A and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)
"5AA	Service by way of renting of residential dwelling to a registered person.	Any person	Any registered person.";

(4) after Annexure II, the following annexure shall be inserted, namely: -

"Annexure III

Declaration

I/we have taken registration under the OGST Act, 2017 and have exercised the option to pay tax on services of GTA in relation to transport of goods supplied by us during the Financial Year _____ under forward charge."

[No. 18037- FIN-CTI-TAX-0001/2022]

By order of the Governor

Debashish Sahoo
Under Secretary to Government

Memo No. 18038 /F., Date- 18.07.2022

Copy forwarded to the Gazette Cell of Commerce & Transport Department, Government of Odisha, Bhubaneswar/ the Deputy Director, Secretariat Press, Bhubaneswar for information and necessary action with a request to publish this notification in an extraordinary issue of the Odisha Gazette immediately.

Ten copies of the notification may please be supplied to this Department.

This is statutory and will bear SRO Number.

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deputydirectorpp@rediffmail.com



Under Secretary to Government

Memo No. 18039 /F., Date- 18.07.2022

Copy forwarded to the Commissioner of CT & GST, Odisha, Cuttack for information and necessary action.



Under Secretary to Government

Memo No. 18040 /F., Date- 18.07.2022

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Email: tkpattanaik@gmail.com



Under Secretary to Government

**GOVERNMENT OF ODISHA
FINANCE DEPARTMENT**

**NOTIFICATION
The 18th July, 2022**

S.R.O. No. -In exercise of the powers conferred by sub-section (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 rescind the notification of the Government of Odisha in the Finance Department No. 33023-FIN-CT1-TAX-0043/2017, dated the 14th November, 2017, published in the Extraordinary issue No.1913 of the Odisha Gazette, dated the 14th November, 2017 bearing S.R.O. No. 551/2017, except as respects things done or omitted to be done before such rescission.

[No. 18017 - FIN-CT1-TAX-0001/2022]

By order of the Governor

Debashish Baboo
Under Secretary to Government

Memo No. 18018

/F., Date- 18.07.2022

Copy forwarded to the Gazette Cell of Commerce & Transport Department, Government of Odisha, Bhubaneswar/ the Deputy Director, Secretariat Press, Bhubaneswar for information and necessary action with a request to publish this notification in an extraordinary issue of the Odisha Gazette immediately.

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deputydirectorpp@rediffmail.com

Under Secretary to Government

Memo No. 18019 /F.,

Date- 18.07.2022

Copy forwarded to the Commissioner of CT & GST, Odisha, Cuttack for information and necessary action.

Under Secretary to Government

Memo No. 18020 /F.,

Date- 18.07.2022

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Email: tkpattanaik@gmail.com

Under Secretary to Government

**GOVERNMENT OF ODISHA
FINANCE DEPARTMENT**

NOTIFICATION

The 18th July, 2022

S.R.O. No. -In exercise of the powers conferred by sub-section (3) 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, do hereby make the following further amendments in the notification of the Government of Odisha in the Finance Department No. 19877-FIN-CT1-TAX-0022/2017, dated the 29th June, 2017, published in the Extraordinary issue No.1145 of the Odisha Gazette, dated the 29th June, 2017 bearing S.R.O. No. 307/2017, 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. 223-FIN-CT1-TAX-0043/2017, dated the 3rd January, 2020 published in the Extraordinary issue No.09 of the Odisha Gazette, dated the 3rd January, 2020 bearing S.R.O. No. 03/2020, namely:-

In the said notification, in the Table, -

(1) against serial number I, in column (2), -

(a) the words, figures and symbols "who has not paid State tax at the rate of 6%," shall be omitted;

(b) after the proviso the following proviso shall be inserted, namely: -

"Provided further that nothing contained in this entry shall apply where, -

- i. the supplier has taken registration under the OGST Act, 2017 and exercised the option to pay tax on the services of GTA in relation to transport of goods supplied by him under forward charge; and
- ii. the supplier has issued a tax invoice to the recipient charging State tax at the applicable rates and has made a declaration as prescribed in Annexure III on such invoice issued by him.";

(2) against serial number 5, in column (2), in the sub-clause (2), in item (i), the words "by way of speed post, express parcel post, life insurance, and agency services provided to a person other than Central Government, State Government or Union territory or local authority" shall be omitted;

(3) after serial number 5A and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)
"5AA	Service by way of renting of residential dwelling to a registered person.	Any person	Any registered person.";

(4) after Annexure II, the following annexure shall be inserted, namely: -

"Annexure III

Declaration

I/we have taken registration under the OGST Act, 2017 and have exercised the option to pay tax on services of GTA in relation to transport of goods supplied by us during the Financial Year _____ under forward charge."

[No. 18037- FIN-CTI-TAX-0001/2022]

By order of the Governor

Debashish Sahoo
Under Secretary to Government

Memo No. 18038 /F., Date- 18.07.2022

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deputydirectorpp@rediffmail.com



Under Secretary to Government

Memo No. 18039 /F., Date- 18.07.2022

Copy forwarded to the Commissioner of CT & GST, Odisha, Cuttack for information and necessary action.



Under Secretary to Government

Memo No. 18040 /F., Date- 18.07.2022

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Email: tkpattanaik@gmail.com



Under Secretary to Government

**GOVERNMENT OF ODISHA
FINANCE DEPARTMENT**

NOTIFICATION

The 18th July, 2022

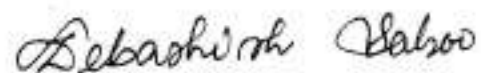
S.R.O. No. — In exercise of the powers conferred by section 148 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017), the State Government, on the recommendations of the Goods and Services Tax Council, do hereby make the following further amendments in the notification of the Government of Odisha in the Finance Department No. 16536-FIN-CT1-TAX-0043/2017, dated the 24th April, 2019, published in the Extraordinary issue No.814 of the Odisha Gazette, dated the 24th April, 2019 bearing S.R.O. No. 154/2019, 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. 16423-FIN-CT1-TAX-0002/2020, dated the 21st June, 2021, published in the Extraordinary issue No.895 of the Odisha Gazette, dated the 21st June, 2021, bearing S.R.O. No. 175/2021, namely:—

In the said notification, in the second paragraph, after the second proviso, the following proviso shall be inserted, namely: —

“Provided also that the said persons shall furnish a statement, containing the details of payment of self-assessed tax in FORM GST CMP-08 of the Odisha Goods and Services Tax Rules, 2017 for the quarter ending 30th June, 2022 till the 31st day of July, 2022.”.

[No. 18021 - FIN-CT1-TAX-0001/2022]

By order of the Governor



Under Secretary to Government

Memo No. 18022

/F., Date- 18.07.2022

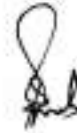
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Under Secretary to Government

Memo No. 18023

/F.,

Date- 18.07.2022

Copy forwarded to the Commissioner of CT & GST, Odisha, Cuttack for information and necessary action.



Under Secretary to Government

Memo No. 18024

/F.,

Date- 18.07.2022

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Under Secretary to Government