GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

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NOTIFICATION

The 13th June, 2018

S.R.O.No. In exercise of the powers conferred by sub-section (8) of section 67 of
the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017)(hereinafter referred to
as the said Act), the State Government, on the recommendations of the Goods and Services
Tax Council, do hereby notify the goods or the class of goods (hereinafter referred to as the
said goods) mentioned in the Schedule below, which shall, as soon as may be after its seizure
under sub-section (2) of section 67 of the said Act, be disposed of by the proper officer,
having regard to the perishable or hazardous nature, depreciation in value with the passage of
time, constraints of storage space or any other relevant considerations of the said goods.

Schedule

(1) Salt and hygroscopic substances
(2) Raw (wet and salted) hides and skins
(3) Newspapers and periodicals
(4) Menthol, Camphor, Saffron
(5) Re-fills for ball-point pens
(6) Lighter fuel, including lighters with gas, not having arrangement for refilling
(7) Cells, batteries and rechargeable batteries
(8) Petroleum Products
(9) Dangerous drugs and psychotropic substances
(10) Bulk drugs and chemicals falling under Section VI of the First Schedule to the
    Customs Tariff Act, 1975 (51 of 1975)
(11) Pharmaceutical products falling within Chapter 30 of the First Schedule to the
    Customs Tariff Act, 1975 (51 of 1975)
(12) Fireworks
(13) Red Sander
(14) Sandalwood
(15) All taxable goods falling within Chapters 1 to 24 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975)

(16) All unclaimed/abandoned goods which are liable to rapid depreciation in value on account of fast change in technology or new models etc.

(17) Any goods seized by the proper officer under section 67 of the said Act, which are to be provisionally released under sub-section (6) of section 67 of the said Act, but provisional release has not been taken by the concerned person within a period of one month from the date of execution of the bond for provisional release.

[No. 19/96 FIN-CT1-TAX- 0043/2017]

By order of the Governor

Sarangi Rost

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

Four hundred copies of the notification may please be supplied to this Department and one hundred copies to Commissioner of CT & GST, Odisha, Cuttack.

This is statutory and will bear SRO Number.

Under Secretary to Government

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

Under Secretary to Government

Copy forwarded to Head State Portal Group, IT Centre, Secretariat for hosting in the Orissa Government website – www.orissagov.ocac.in Finance Department.

Under Secretary to Government