

**GOVERNMENT OF ODISHA
FINANCE DEPARTMENT**

NOTIFICATION

The 30th March, 2019

S.R.O. No. –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 notifies that the registered person specified in Column (3) of the Table below, shall in respect of supply of goods or services or both specified in Column (2) of the Table below, received from an unregistered supplier shall pay tax on reverse charge basis as recipient of such goods or services or both, namely:-

Table

Sl. No.	Category of supply of goods and services	Recipient of goods and services
(1)	(2)	(3)
1	Supply of such goods and services or both [other than services by way of grant of development rights, long term lease of land (against upfront payment in the form of premium, salami, development charges etc.) or FSI (including additional FSI)] which constitute the shortfall from the minimum value of goods or services or both required to be purchased by a promoter for construction of project, in a financial year (or part of the financial year till the date of issuance of completion certificate or first occupation, whichever is earlier) as prescribed in the notification of the Government of Odisha, in the Finance Department No. 19869-FIN-CT1-TAX-0022/2017 dated the 29th June,2017 at items (i), (ia), (ib), (ic) and (id) against serial No. (3), 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 last such amendment is in the notification of Government of Odisha, in the Finance Department No. 40962-FIN-CT1-TAX-0043/2017 dated the 31 st December,2018 published in the Extraordinary issue No.2467 of the Odisha Gazette, dated the 31 st December,2018 bearing S.R.O. No. 498/2018.	Promoter.

2	Cement falling in chapter heading 2523 in the first schedule to the Customs Tariff Act, 1975 (51 of 1975) which constitute the shortfall from the minimum value of goods or services or both required to be purchased by a promoter for construction of project, in a financial year (or part of the financial year till the date of issuance of completion certificate or first occupation, whichever is earlier) as prescribed in notification of the Government of Odisha, in the Finance Department No. 19869-FIN-CT1-TAX-0022/2017 dated the 29 th June,2017 at items (i), (ia), (ib), (ic) and (id) against serial No. (3), published in the Extraordinary issue No.1143 of the Odisha Gazette, dated the 29 th June,2017 bearing S.R.O. No. 305/2017 as amended from time to time and last such amendment is in the notification of Government of Odisha, in the Finance Department No. 40962-FIN-CT1-TAX-0043/2017 dated the 31 st December,2018 published in the Extraordinary issue No.2467 of the Odisha Gazette, dated the 31 st December,2018 bearing S.R.O. No. 498/2018.	Promoter.
3	Capital goods falling under any chapter in the first schedule to the Customs Tariff Act, 1975 (51 of 1975) supplied to a promoter for construction of a project on which tax is payable or paid at the rate prescribed for items (i), (ia), (ib), (ic) and (id) against serial number (3) in the Table, in notification of the Government of Odisha, in the Finance Department No. 19869-FIN-CT1-TAX-0022/2017 dated the 29 th June,2017 published in the Extraordinary issue No.1143 of the Odisha Gazette, dated the 29 th June,2017 bearing S.R.O. No. 305/2017 as amended from time to time and last such amendment is in the notification of Government of Odisha, in the Finance Department No. 40962-FIN-CT1-TAX-0043/2017 dated the 31 st December,2018 published in the Extraordinary issue No.2467 of the Odisha Gazette, dated the 31 st December,2018 bearing S.R.O. No. 498/2018.	Promoter

Explanation. - For the purpose of this notification, -

(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);

(ii) “project” shall mean a Real Estate Project (REP) or a Residential Real Estate Project (RREP);

(iii) the term “Real Estate Project (REP)” shall have the same meaning as assigned to it in in clause (zn) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016);

(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.

(v) the term “floor space index (FSI)” shall mean the ratio of a building’s total floor area (gross floor area) to the size of the piece of land upon which it is built.

2. This notification shall come into force with effect from the 1st of April, 2019.

[No. 11234 -FIN-CT1-TAX-0043/2017]

By Order of the Governor

Sarvagjit Rout

Deputy Secretary to the Government

Memo No. 11235

/F., Date- 30.03.2019

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.

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

This is statutory and will bear SRO Number.



Deputy Secretary to Government

Memo No. 11236

/F., Date- 30.03.2019

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



Deputy Secretary to Government

Memo No. 11237

/F., Date- 30.03.2019

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



Deputy Secretary to Government