

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 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 29th 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 31st December,2018 published in the Extraordinary issue No.2462 of the Odisha Gazette, dated the 31st 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 30th March, 2019 published in the Extraordinary issue No. 653 of the Odisha Gazette, dated the 30th March,2019 bearing S.R.O. No. 119/2019.</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> <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 1st of April, 2019.

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

By Order of the Governor

Saumyajit Rout

Deputy Secretary to the Government

Memo No. 11263

/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. 11264

/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. 11265

/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