

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

NOTIFICATION
The 25th January, 2018

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) (hereafter in this notification referred to as "the said Act") read with sub-section (3) of section 11 of the said Act, the State Government, on being satisfied that it is necessary in the public interest so to do , on the recommendations of the Goods and Services Tax Council, do hereby make the following amendments in the notification of the Government of Odisha in the Finance Department No.33023-FIN-CT1-TAX-0043/2017/FIN, 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, namely:-

In the said notification, -

(1) in the Table, -

(a) against serial number 1, -

(i) in column (2), for the entry, the following entry shall be substituted, namely: -

“Public funded research institution or a University or an Indian Institute of Technology or Indian Institute of Science, Bangalore or a Regional Engineering College, other than a hospital”;

(ii) in column (4), for the words “Department of Scientific and Research”, the words “Department of Scientific and Industrial Research”, shall be substituted;

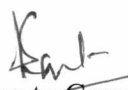
(b) against serial numbers 2 and 4, in column (4), for the words “Department of Scientific and Research”, the words “Department of Scientific and Industrial Research”, shall be substituted.

(2) after the Table, the existing *Explanation* shall be numbered as *Explanation 1* thereof and after *Explanation 1* as so numbered, the following *Explanation* shall be inserted, namely: -

“*Explanation 2.* - For the the purposes of this notification, exemption would be in line with the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 51/96- Customs, dated the 23rd July, 1996, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 303(E), dated the 23rd July, 1996 and is applicable with effect from the 15th November, 2017.”.

[No. 2254 FIN-CT1-TAX-0043/2017]

By order of the Governor


Deputy Secretary to Government

Memo No. 2255 /F., **Date-** 25.01.2018

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 Commercial Taxes, Odisha, Cuttack.

This is statutory and will bear SRO Number.


Deputy Secretary to Government


Memo No. 2256 /F., **Date-** 25.01.2018

Copy forwarded to the Commissioner of Commercial Taxes, Odisha, Cuttack for information and necessary action.


Deputy Secretary to Government

Memo No. 2257 /F., **Date-** 25.01.2018

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