

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

NOTIFICATION

The 1st July, 2019

S.R.O. No. – In exercise of the powers conferred by section 55 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 specify retail outlets established in the departure area of an international airport, beyond the immigration counters, making tax free supply of goods to an outgoing international tourist, as a class of persons who shall be entitled to claim refund of applicable State tax paid on inward supply of such goods, subject to the conditions specified in rule 95A of the Odisha Goods and Services Tax Rules, 2017.

Explanation. - For the purposes of this notification, the expression “outgoing international tourist” shall mean a person not normally resident in India, who enters India for a stay of not more than six months for legitimate non-immigrant purposes.

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

[No. 22798 - FIN-CT1-TAX-0043/2017]

By order of the Governor

Saumjeet Rout
Deputy Secretary to Government