## GOVERNMENT OF ODISHA FINANCE DEPARTMENT

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## NOTIFICATION The 31<sup>st</sup> July, 2019

S.R.O. No. In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 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 29<sup>th</sup> June,2017 published in the Extraordinary issue No.1133 of the Odisha Gazette, dated the 29<sup>th</sup> June,2017 bearing S.R.O. No. 295/2017 as amended from time to time and the last such amendment is made in the notification of the Government of Odisha in the Finance Department No. 11262-FIN-CT1-TAX-0043/2017, dated the 30<sup>th</sup> March, 2019 published in the Extraordinary issue No.660 of the Odisha Gazette, dated the 30<sup>th</sup> March, 2019 bearing S.R.O. No. 126/2019, namely:-

In the said notification. -

- (a) in Schedule 1 2.5%,
  - (i) after Serial Number 234A and the entries relating thereto, the following serial number and entries against it shall be inserted under appropriate column, namely: -

"234B	8504	Charger	Oľ	charging	station	for	Electrically	operated
		vehicles'	`.					

(ii) after Serial Number 242 and the entries relating thereto, the following serial number and entries against it shall be inserted under appropriate column, namely: -

"242A	87	Electrically operated vehicles, including two and three			
		wheeled electric vehicles.			
		Explanation: For the purposes of this entry, "Electrically			
		operated vehicles" means vehicles which are run solely on			
		electrical energy derived from an external source or from			
		one or more electrical batteries fitted to such road vehicles			
		and shall include E- bicycles."; and			

- (b) in Schedule II 6%, Serial Number 206 and the entries relating thereto shall be omitted; and
- (c) in Schedule III 9%, against Serial Number 375, in the entry in column (3), after the words "inductors", the words ", other than charger or charging station for Electrically operated vehicles" shall be inserted.
- This notification shall come into force on the 1st August, 2019.

[No. 25968 -FIN-CT1-TAX-0043/2017]

By order of the Governor

Joint Secretary to the Government .

25969 Memo No.

/F., Date- 31.07.2019

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.

Joint Secretary to Government

25970 Memo No.

/F.,

Date- 31.07.2019

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

Joint Secretary to Government

Memo No. 25971

/F.,

Date-

31.07.2019

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

Joint Secretary to Government