

GOVERNMENT OF ODISHA  
FINANCE DEPARTMENT

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NOTIFICATION

The ~~10th~~ October, 2018

S.R.O.No.                                 -In exercise of the powers conferred by section 164 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, do hereby make the following rules further to amend the Odisha Goods and Services Tax Rules, 2017, namely:-

1. (1) These rules may be called the Odisha Goods and Services Tax (Eleventh Amendment) Rules, 2018.

(2) They shall be deemed to have come into force with effect from the 23<sup>rd</sup> October, 2017.

2. In the Odisha Goods and Services Tax Rules, 2017, in rule 96, for sub-rule (10), the following sub-rule shall be substituted, namely:-

“(10) The persons claiming refund of integrated tax paid on exports of goods or services should not have received supplies on which the supplier has availed the benefit of the Government of Odisha in the Finance Department notification No.30285-FIN-CT1-TAX-0043/2017/FIN, dated the 18<sup>th</sup> October, 2017, published in the Extraordinary issue No. 1685 of the Odisha Gazette, dated the 18<sup>th</sup> October, 2017 bearing S.R.O. No. 502/2017 or Finance Department notification No. 30640-FIN-CT1-TAX-0043/2017/FIN, dated the 23<sup>rd</sup> October, 2017, published in the Extraordinary issue No. 1705 of the Odisha Gazette, dated the 23<sup>rd</sup> October, 2017 bearing S.R.O. No. 510/2017 or notification No. 41/2017-Integrated Tax (Rate), dated the 23<sup>rd</sup> October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1321 (E), dated the 23<sup>rd</sup> October, 2017 or notification No. 78/2017-Customs, dated the 13<sup>th</sup> October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1272(E), dated the 13<sup>th</sup> October, 2017 or notification No. 79/2017-Customs, dated the 13<sup>th</sup> October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1299 (E) dated the 13<sup>th</sup> October, 2017.”.

[No. ~~32679~~ FIN-CT1-TAX-0034/2017]

By order of the Governor

  
Joint Secretary to Government  
10/10/18

Memo No.

32680

/F., Date-

10/10/2018

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.

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  
10/10/18

Memo No.

32681

/F., Date-

10/10/2018

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

  
Joint Secretary to Government  
10/10/18

Memo No.

32682

/F., Date-

10/10/2018

Copy forwarded to Head State Portal Group, IT Centre, Secretariat for hosting in the Orissa Government website – [www.orissagov.ocac.in](http://www.orissagov.ocac.in) Finance Department.

  
Joint Secretary to Government  
10/10/18