

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

NOTIFICATION
The 30th September, 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 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 made in the notification of the Government of Odisha in the Finance Department No. 25968-FIN-CT1-TAX-0043/2017, dated the 31st July, 2019 published in the Extraordinary issue No. 1435 of the Odisha Gazette, dated the 31st July, 2019 bearing S.R.O. No. 265/2019, namely:-

In the said notification, -

A. in Schedule I – 2.5%, -

- (i) Serial No. 33A and the entries relating thereto shall be omitted;
- (ii) against Serial No. 164, in the entry in column (3), after item(ii), the following item shall be inserted, namely: -
- “iii Marine Fuel 0.5% (FO)”;
- (iii) against Serial No. 224, for the entry in column (2), the entry “63 [other than 6305 32 00, 6305 33 00, 6309], shall be substituted;
- (iv) after Serial No. 234B and the entries relating thereto, the following Serial No. and entries shall be inserted, namely: -

“234C	8509	Wet grinder consisting of stone as grinder”;
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- (v) Serial Nos. 235 to 242 and the entries related thereto, shall be omitted;

B. in Schedule II - 6%, -

- (i) after Serial No. 80A and entries relating thereto, the following Serial No. and entries shall be substituted namely: -

“80AA	3923	Woven and non-woven bags and sacks of polyethylene or
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	or 6305	polypropylene strips or the like, whether or not laminated, of a kind used for packing of goods”;
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- (ii) Serial No. 201A and the entries relating thereto shall be omitted;
- (iii) after Serial No. 205 and the entries relating thereto, the following Serial Nos. and entries shall be inserted, namely: -

“205A	8601	Rail locomotives powered from an external source of electricity or by electric accumulators
205B	8602	Other rail locomotives; locomotive tenders; such as Diesel-electric locomotives, Steam locomotives and tenders thereof
205C	8603	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604
205D	8604	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, track liners, testing coaches and track inspection vehicles)
205E	8605	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 8604)
205F	8606	Railway or tramway goods vans and wagons, not self-propelled
205G	8607	Parts of railway or tramway locomotives or rolling-stock; such as Bogies, bissel-bogies, axles and wheels, and parts thereof
205H	8608	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing”;

- (iv) against Serial No. 231B, in the entry in column (3), after the words “Slide fasteners”, the words “and parts thereof”, shall be inserted;

C. in Schedule III - 9%, -

- (i). against Serial No. 24A, in the entry in column (3), for the words “coconut water”, the words “and caffeinated beverages” shall be inserted;
- (ii). against Serial No. 108, in the entry in column (3), after the words “ other closures, of plastics”, the brackets, words, letters and figures “(except the items covered in Serial No. 80AA in Schedule II)”, shall be inserted;
- (iii). in Serial No. 400, for the entry in column (3), the entry, “Following motor vehicles of length not exceeding 4000 mm, namely: -
 - (a) Petrol, Liquefied petroleum gases (LPG) or compressed natural gas (CNG) driven vehicles of engine capacity not exceeding 1200cc; and
 - (b) Diesel driven vehicles of engine capacity not exceeding 1500 cc

for persons with orthopedic physical disability, subject to the condition that an officer not below the rank of Deputy Secretary to the Government of India in the Department of Heavy Industries certifies that the said goods shall be used by the persons with orthopedic physical disability in accordance with the guidelines issued by the said Department”, shall be substituted;

- (iv). Serial No. 446 and the entries relating thereto shall be omitted;

D. in Schedule IV – 14%, -

- (i). after Serial No. 12 and the entries relating thereto, the following Serial No. and the entries shall be inserted, namely: -

“12A.	22029990	Caffeinated Beverages”;
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E. in Schedule V – 1.5%, -

- (i). Serial No. 3, and the entries relating thereto, shall be omitted;
- (ii). Serial No. 4, and the entries relating thereto, shall be omitted;

F. in Schedule VI – 0.125%, -

- (i) in Serial No. 2, for the entry in column (3), the entry, “precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport”, shall be substituted;

(ii) Serial No. 2A, and the entries relating thereto, shall be omitted;

(iii) in Serial No. 3, for the entry in column (3), the entry, "Synthetic or reconstructed precious or semiprecious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semiprecious stones, temporarily strung for convenience of transport", shall be substituted;

(iv) Serial No. 4, and the entries relating thereto, shall be omitted;

2. This notification shall come into force on the 1st October, 2019.

[No. 33378 -FIN-CT1-TAX-0043/2017]

By order of the Governor

Sarwanjit Roat
Deputy Secretary to the Government

Memo No.

33399

/F., Date-

30.09.2019

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.

33400

/F.,

Date-

30.09.2019

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



Deputy Secretary to Government

Memo No.

33401

/F.,

Date-

30.09.2019

Copy forwarded to Head State Portal Group, IT Centre, Lokseva Bhawan for hosting in the Odisha Government website – www.orissagov.ocac.in Finance Department.



Deputy Secretary to Government