

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 11 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 amendments in the notifications of the Government of Odisha in the Finance Department No. 19837-FIN-TAX-0022/2017 dated the 29th June, 2017 published in the Extraordinary issue No. 1135 of the Odisha Gazette dated the 29th June, 2017 bearing SRO No. 297/2017, namely:-

In the said notification, -

(i) in the TABLE, against serial No. 1, in column (3), after item (5), the following item shall be inserted, namely: -

“(6) Petroleum operations or coal bed methane operations undertaken under specified contracts under the Hydrocarbon Exploration Licensing Policy (HELP) or Open Acreage Licensing Policy (OALP)”;

(ii) in the ANNEXURE, against Condition No. 1, in clause (e), the following proviso shall be inserted at the end, namely: -

“**Provided** that where the said goods so supplied are sought to be disposed of in non-serviceable form, after mutilation, the recipient of outward supply or the transferee, as the case may be, may at his option, pay the tax at the rate of 9 per cent. on transaction value of such goods subject to the condition that the recipient of outward supply or the transferee, as the case may be, produces before the Deputy Commissioner of Central tax or the Assistant Commissioner of Central tax or the Deputy Commissioner of State tax or the Assistant Commissioner of State tax, as the case may be, having jurisdiction over the supplier of goods, a certificate from a duly authorised officer of the Directorate General of Hydro Carbons in the Ministry of Petroleum and Natural Gas, Government of India, to the effect that the said goods are non-serviceable and have been mutilated before disposal.”.

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

[No. 33406 – FIN-CT1-TAX- 0043 /2017]

By order of the Governor

Saranyajit Rout
Deputy Secretary to Government

Memo No. 33407 /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. 33408 /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. 33409 /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