

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 being satisfied that it is necessary in the public interest so to do and on the recommendations of the Goods and Services Tax Council, hereby make the following further amendments in the notification of the Government of Odisha in the Finance Department No. 19873-FIN-CT1-TAX-0022-2017, dated the 29th June, 2017, published in the, Extraordinary issue No. 1144, dated the 29th June, 2017, bearing S.R.O. No. 306/2017 as amended from time to time and the last such amendment is in the notification of the Government of Odisha in the Finance Department No. 25972-FIN-TAX-0043/2017 dated the 31st July, 2019 published in the Extraordinary issue No. 1436 of the Odisha Gazette dated the 31st July, 2019 bearing SRO No. 266/2019, namely:-

In the said notification, -

(i) in the Table, -

- (a) against serial number 7, in the entry in column (3). for the words and brackets, “twenty lakh rupees (ten lakh rupees in case of a special category state) in the preceding financial year”, the following words, brackets and figures shall be substituted, namely, -

“such amount in the preceding financial year as makes them eligible for exemption from registration under the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017)”;

- (b) after serial number 9A and the entries relating thereto, the following shall be inserted namely: -

(1)	(2)	(3)	(4)	(5)
“9AA	Chapter 99	Services provided by and to Fédération Internationale de Football Association (FIFA) and its subsidiaries directly or indirectly related to any of the events under FIFA U-17 Women's World Cup 2020 to be hosted in India.	Nil	Provided that Director (Sports), Ministry of Youth Affairs and Sports certifies that the services are directly or indirectly related to any of the events under FIFA U-17 Women's World Cup 2020.”;

(c) against serial number 14, in the entry in column (3), after the word 'below', the words 'or equal to' shall be inserted;

(d) against serial number 19A, in the entry in column (5), for the figures "2019", the figures "2020" shall be substituted;

(e) against serial number 19B, in the entry in column (5), for the figures "2019", the figures "2020" shall be substituted;

(f) after serial number 24A and the entries relating thereto, the following serial numbers and entries relating thereto shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"24B	Heading 9967 or Heading 9985	Services by way of storage or warehousing of cereals, pulses, fruits, nuts and vegetables, spices, copra, sugarcane, jaggery, raw vegetable fibres such as cotton, flax, jute etc., indigo, unmanufactured tobacco, betel leaves, tendu leaves, coffee and tea.	Nil	Nil"

(g) after serial number 29A and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"29B	Heading 9971 or Heading 9991	Services of life insurance provided or agreed to be provided by the Central Armed Police Forces (under Ministry of Home Affairs) Group Insurance Funds to their members under the Group Insurance Schemes of the concerned Central Armed Police Force.	Nil	Nil";

(h) against serial number 35, in the entry in column (3), after the entry (q), the entry "(r) Bangla Shasya Bima" shall be inserted;

(i) against serial number 45, in the entries in column (3), for the words and brackets "twenty lakh rupees (ten lakh rupees in case of special category states) in the preceding financial year", wherever they occur, the following words, brackets and figures shall be substituted, namely, -

“such amount in the preceding financial year as makes it eligible for exemption from registration under the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017)”;

(j) after serial number 82 and the entries relating thereto, the following shall be inserted namely: -

(1)	(2)	(3)	(4)	(5)
“82A	Chapter 9996	Services by way of right to admission to the events organised under FIFA U-17 Women's World Cup 2020.	Nil	Nil”;

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

[No. 33430 – FIN-CT1-TAX- 0043 /2017]

By order of the Governor

Sarwanjit Rout
Deputy Secretary to Government

Memo No. 33431

/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. 33432

/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. 33433

/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