

GOVERNMENT OF ODISHA  
FINANCE DEPARTMENT

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NOTIFICATION  
The 31<sup>st</sup> December, 2018

**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, do hereby make 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 in the notification of the Government of Odisha in the Finance Department No. 24920-FIN-CT1-TAX-0043/2017/FIN, dated 27<sup>th</sup> July, 2018, published in the Extraordinary issue No. 1292 of the *Odisha Gazette*, dated the 27<sup>th</sup> July, 2018 bearing **S.R.O.No. 306/2018**, namely:-

In the said notification, -

(A) in the opening paragraph, after the words, brackets and figures “sub-section (1) of section 9”, the words, brackets and figures “and sub-section (5) of section 15”, shall be inserted;

(B) in Schedule I - 2.5%,

(i) Serial numbers 23,24 and the entries relating thereto, shall be omitted;

(ii) after serial number 123 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“123A	2515 11 00	Marble and travertine, crude or roughly trimmed”;
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(iii) Serial number 198A shall be re-numbered as S. No. 198AA, and before S. No. 198AA as so re-numbered, the following serial number and entries shall be inserted, namely:

“198A	4501	Natural Cork, raw or simply prepared”;
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(iv) in serial number 224, for the entry in column (2), the entry “63 [other than 6305 32 00, 6309] shall be substituted;

(v) in serial number 225, for the entry in column (3), the entry “Footwear of sale value not exceeding Rs.1000 per pair” shall be substituted;

(vi) for serial number 225A and the entries relating thereto, the following serial numbers and the entries shall be substituted, namely: -

“225A	6602 00 00	Walking-Sticks including seat sticks
225B	6815	Fly ash bricks or fly ash aggregate with 90 percent or more fly ash content; Fly ash blocks”;

(vii) in serial number. 234, in the entry in column (3), , the following *Explanation* shall be inserted in the end, namely,

“*Explanation:* If the goods specified in this entry are supplied, by a supplier, along with supplies of other goods and services, one of which being a taxable service specified in the entry at S.No. 38 of the Table mentioned in notification No.19869-FIN-CT1-TAX-0022-2017, dated 29<sup>th</sup> June,2017, published in the Extraordinary issue No. 1143 of the Odisha Gazette, dated the 29<sup>th</sup> June, 2017 bearing S.R.O.No. 305/2017, the value of supply of goods for the purposes of this entry shall be deemed as seventy per cent of the gross consideration charged for all such supplies. The remaining thirty per cent of the gross consideration charged shall be deemed as value of the said taxable service”;

(viii) Serial number 243A shall be re-numbered as Serial number 243B, and before Serial numbers 243B as so re-numbered, the following serial number and entries shall be inserted, namely:

“243A	8714 20	Parts and accessories of carriage for disabled persons”;
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**(C) in Schedule II - 6%,**

(i) after serial number 101 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

“101A	4502 00 00	Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers)
101B	4503	Articles of natural cork such as Corks and Stoppers, Shuttlecock cork bottom
101C	4504	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork ”;

(ii) Serial numbers 102,126 and the entries relating thereto, shall be omitted;

- (iii) Serial number 171A shall be re-numbered as Serial number 171AA, and before Serial number 171AA as so re-numbered, the following serial number and entries shall be inserted, namely:-

"171A	63053200	Flexible intermediate bulk containers";
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- (iv) in serial number 173, in the entry in column (3), the words and commas "walking-sticks, seat-sticks," shall be omitted;
- (v) Serial number 177 and the entries relating thereto, shall be omitted;

**(D) in Schedule III - 9%,**

- (i) Serial number 121A shall be re-numbered as Serial number 121B, and before Serial number 121B as so re-numbered, the following serial number and entries shall be inserted, namely:-

"121A	4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber";
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- (ii) Serial numbers 142, 143, 144 and the entries relating thereto, shall be omitted;
- (iii) in serial number 369A, for the entry in column (3), the entry "Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints)" shall be substituted;
- (iv) after serial number 376AA and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

"376AAA	8507	Lithium-ion accumulators (other than battery) including lithium-ion power bank";
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- (v) in serial number 383, in the entry in column (3), after the words "television cameras", the comma and words "digital cameras and video camera recorders", shall be inserted;
- (vi) in serial number 383C, in the entry in column (3), for the figure and word "68 cm", the figure and word "32 inches" shall be substituted;

- (vii) in serial number 384, in the entry in column (3), for the figure and word “20 inches”, the figure and word “32 inches” shall be substituted;
- (viii) Serial number 440A shall be re-numbered as Serial number 440B, and before serial number 440B as so re-numbered, the following serial number and entries shall be inserted, namely:

“440A	9504	Video game consoles and machines, articles of funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment [other than playing cards, ganjifa card, chess board, carom board and other board games of 9504 90 90 like ludo etc.]”;
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**(E) in Schedule IV - 14%,**

- (i) Serial number 47 and the entries relating thereto, shall be omitted;
- (ii) Serial number 135 and the entries relating thereto, shall be omitted;
- (iii) in serial number 139, in the entry in column (3), after the words “other than Lithium-ion battery”, the words “and other lithium ion accumulators including lithium ion power banks” shall be inserted;
- (iv) Serial number 151 and the entries relating thereto, shall be omitted;
- (v) in serial number 154, in the entry in column (3), for the figure and word “20 inches” and the figure and word “68 cm”, both, the figure and word “32 inches” shall be substituted;
- (vi) for serial number 174 and the entries relating thereto, the following serial number and the entries shall be substituted, namely: -

“174	8714	Parts and accessories of vehicles of heading 8711”;
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- (vii) Serial number 215 and the entries relating thereto, shall be omitted.

2. This notification shall come into force on the 1<sup>st</sup> January, 2019.

[No. 40942 -FIN-CT1-TAX-0043-2017]

By order of the Governor

*Sachinrajit Rout*  
Deputy Secretary to Government

MEMO  
Memo No. 40943

/F., Date- 31.12.2018

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.

*[Signature]*  
31/12/18

Deputy Secretary to Government

Memo No. 40944

/F.,

Date- 31.12.2018

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

*[Signature]*  
31/12/18

Deputy Secretary to Government

Memo No. 40945

/F.,

Date- 31.12.2018

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.

*[Signature]*  
31/12/18

Deputy Secretary to Government