

GOVERNMENT OF ODISHA  
FINANCE DEPARTMENT

\*\*\*\*\*

NOTIFICATION  
The 31<sup>st</sup> March, 2020

S:R.O. No. \_\_\_\_\_ – In exercise of the powers conferred by sub-section (1), (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 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, do hereby make the following further amendments in the notification of the Government of Odisha in the Finance Department No. 19869-FIN-CT1-TAX-0022/2017, dated the 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, as amended from time to time and the last being amended in the Finance Department notification No.39335-FIN-CT1-TAX-0043/2017/FIN, published in the Extraordinary issue No. 2135 of the Odisha Gazette, dated the 22<sup>nd</sup> November,2019, bearing S.R.O No. 330/2019, namely:-

In the said notification, in the Table, against serial number 25,-

- (a) after item (i) and entries relating thereto, in columns (3), (4) and (5), the following items and entries shall be inserted; namely, -

(3)	(4)	(5)
“(ia) Maintenance, repair or overhaul services in respect of aircrafts, aircraft engines and other aircraft components or parts.	2.5	-

; and

- (b) in item (ii), in column (3), after the brackets and figures “(i)”, the word, brackets, and figures “and (ia)” shall be inserted.

2. This notification shall come into force with effect from the 1<sup>st</sup> day of April, 2020.

[No. 10678 -FIN-CT1-TAX-0002/2020]

By order of the Governor


*Smita Kar*  
Joint Secretary to the Government

Memo No. 10679 /F., Date- 31.03.2020

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.

Ten copies of the notification may please be supplied to this Department.

This is statutory and will bear SRO Number.

  
Joint Secretary to Government

Memo No. 10680 /F., Date- 31.03.2020

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

  
Joint Secretary to Government

Memo No. 10681 /F., Date- 31.03.2020

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

  
Joint Secretary to Government