

**GOVERNMENT OF ODISHA
FINANCE DEPARTMENT**

Notification
The 30th June, 2020

S.R.O. No. - In exercise of the powers conferred by section 164 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 rules further to amend the Odisha Goods and Services Tax Rules, 2017, namely:-

1. (1) These rules may be called the Odisha Goods and Services Tax (Seventh Amendment) Rules, 2020.

(2) They shall be deemed to have come into force with effect from the 01st day of April, 2020.

2. In the Odisha Goods and Services Tax Rules, 2017, in rule 7, for the Table, the following Table shall be substituted, namely:-

“Table

Sl. No.	Section under which composition levy is opted	Category of registered persons	Rate of tax
(1)	(1A)	(2)	(3)
1.	Sub-sections (1) and (2) of section 10	Manufacturers, other than manufacturers of such goods as may be notified by the Government	half per cent. of the turnover in the State or Union territory
2.	Sub-sections (1) and (2) of section 10	Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II	two and a half per cent. of the turnover in the State or Union territory
3.	Sub-sections (1) and (2) of section 10	Any other supplier eligible for composition	half per cent. of the turnover of taxable

		levy under sub-sections (1) and (2) of section 10	supplies of goods and services in the State or Union territory
4.	Sub-section (2A) of section 10	Registered persons not eligible under the composition levy under sub-sections (1) and (2), but eligible to opt to pay tax under sub-section (2A), of section 10	three per cent. of the turnover of supplies of goods and services in the State or Union territory.”.

[No. 19365

- FIN-CT1-TAX-0001/2020]

By order of the Governor

Smila Rant
Joint Secretary to Government

Memo No.

19366

/F., Date-

30.06.2020

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.

19367

/F.,

Date-

30.06.2020

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


Joint Secretary to Government

Memo No.

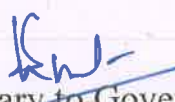
19368

/F.,

Date-

30.06.2020

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


Joint Secretary to Government