

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

NOTIFICATION

The **11th** June, 2021

S.R.O. No. _____ – In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 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 29th June, 2017, published in the Extraordinary issue No.1143 of the Odisha Gazette, dated the 29th June, 2017 bearing S.R.O. No. 305/2017, as amended from time to time, and the last such amendment is made in the notification of the Government of Odisha in the Finance Department No. 10678-FIN-CT1-TAX-0002/2020, dated the 31st March, 2020 published in the Extraordinary issue No.593 of the Odisha Gazette, dated the 31st March, 2020 bearing S.R.O. No. 97/2020, namely:-

In the said notification, in the Table, -

(i) in serial number 3, against items (i), (ia), (ib), (ic) and (id) in column (3), in the conditions in column (5), in sub-clause (ii) of the fourth proviso, after the words “developer-promoter to him”, the following words shall be inserted, namely:-

“and utilise the same notwithstanding anything contained in the first proviso,”

(ii) in serial number 25, after item (ia) in column (3) and the entries relating thereto, in columns (3), (4) and (5), the following items and entries shall be inserted, namely:-

(3)	(4)	(5)
“(ib) Maintenance, repair or overhaul services in respect of ships and other vessels, their engines and other components or parts.	2.5	-”

; and

(iii) in serial number 25, in item (ii) in column (3), for the words, brackets and figures “ and (ia)”, the words, brackets, and figures “,(ia) and (ib)” shall be substituted.

2. This notification shall be deemed to have come into force with effect from the 2nd day of June, 2021.

[No. **16006**

-FIN-CT1-TAX-0002/2020]

By order of the Governor



Special Secretary to the Government

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Memo No. 16007 /F., Date- 11.06.2021

Copy forwarded to the Gazette Cell of Commerce & Transport Department, Government of Odisha, Bhubaneswar/ the Deputy Director, Secretariat Press, 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.

Email- secretariatpressbbsr@gmail.com

Deputydirectorpp@rediffmail.com



Special Secretary to Government

Memo No. 16008 /F., Date- 11.06.2021

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



Special Secretary to Government

Memo No. 16009 /F., Date- 11.06.2021

Copy forwarded to Shri Tapan Kumar Pattanaik, Sr. DPA, FID, Finance Department to upload the notification under GST in the portal of Finance Department.

Email-tkpattanaik@gmail.com



Special Secretary to Government