



132AB.	5111	Woven fabrics of carded wool or of carded fine animal hair.
132AC.	5112	Woven fabrics of combed wool or of combed fine animal hair.
132AD.	5113	Woven fabrics of coarse animal hair or of horse hair.
132AE.	5208	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200g/m <sup>2</sup> .
132AF.	5209	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200g/m <sup>2</sup> .
132AG.	5210	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200g/m <sup>2</sup> .
132AH.	5211	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200g/m <sup>2</sup> .
132AI.	5212	Other woven fabrics of cotton.
132AJ.	5309	Woven fabrics of flax.
132AK.	5310	Woven fabrics of jute or of other textile bast fibres of heading 5303.
132AL.	5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.”;

(iii) Serial Number 132B and the entries relating thereto shall be omitted;

(iv) after serial number 132B and the entries relating thereto, the following serial numbers and entries shall be inserted under appropriate column, namely:-

132BA.	5401	Sewing thread of man-made filaments, whether or not put up for retail sale.
132BB.	5402	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.
132BC.	5403	Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.
132BD.	5404	Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm.
132BE.	5405	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of

		artificial textile materials of an apparent width not exceeding 5 mm.
132BF.	5406	Man-made filament yarn (other than sewing thread), put up for retail sale.
132BG.	5407	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 5404.
132BH.	5408	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 5405.”;

(v) Serial Number 132C and the entries relating thereto shall be omitted;

(vi) after serial number 132C and the entries relating thereto, the following serial numbers and entries shall be inserted under appropriate column, namely:-

“132CA.	5501	Synthetic filament tow.
132CB.	5502	Artificial filament tow
132CC.	5503	Synthetic staple fibres, not carded, combed or otherwise processed for spinning.
132CD.	5504	Artificial staple fibres, not carded, combed or otherwise processed for spinning.
132CE.	5505	Waste (including noils, yarn waste and garnetted stock) of man-made fibres.

132CF.	5506	Synthetic staple fibres, carded, combed or otherwise processed for spinning.
132CG.	5507	Artificial staple fibres, carded, combed or otherwise processed for spinning.
132CH.	5508	Sewing thread of man-made staple fibres, whether or not put up for retail sale.
132CI.	5509	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.
132CJ.	5510	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.
132CK.	5511	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.
132CL.	5512	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres.
132CM.	5513	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m <sup>2</sup> .
132CN.	5514	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m <sup>2</sup> .

132CO.	5515	Other woven fabrics of synthetic staple fibres.
132CP.	5516	Woven fabrics of artificial staple fibres.”;

(vii) Serial Number 132D and the entries relating thereto shall be omitted;

(viii) against serial number 139, in column (3), for the entry, the entry “Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated or sheathed with rubber or plastics.” shall be substituted;

(ix) after serial number 139 and the entries relating thereto, the following serial number and entries shall be inserted under appropriate column, namely:-

“139A.	5608	Knotted netting of twine, cordage or rope; made up of fishing nets and other made up nets, of textile materials.”;
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(x) after serial number 146 and the entries relating thereto, the following serial number and entries shall be inserted under appropriate column, namely:-

“146A.	5801	Woven pile fabrics and chenille fabrics, other than fabrics of heading 5802 or 5806.”;
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(xi) after serial number 151 and the entries relating thereto, the following serial number and entries shall be inserted under appropriate column, namely:-

“151A.	5806	Narrow woven fabrics, other than goods of heading 5807; narrow
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		fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).”;
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(xii) against serial number 154, in column (3), for the entry, the entry “Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.” shall be substituted;

(xiii) against serial number 155, in column (3), for the entry, the entry “Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 5605, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.” shall be substituted;

(xiv) against serial number 156, in column (3), for the entry, the entry “Embroidery in the piece, in strips or in motifs.” shall be substituted;

(xv) against serial number 168, in column (3), for the words “this Chapter”, the word and the figure “Chapter 59” shall be substituted;

(xvi) after serial number 168 and the entries relating thereto, the following serial numbers and the entries shall be inserted under appropriate column, namely:-

“168A.	6001	Pile fabrics, including “long pile” fabrics and terry fabrics, knitted or crocheted.
168B.	6002	Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 6001.
168C.	6003	Knitted or crocheted fabrics of a width not exceeding 30 cm, other

		than those of heading 6001 or 6002.
168D.	6004	Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 6001.
168E.	6005	Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 6001 to 6004.
168F.	6006	Other knitted or crocheted fabrics.”;

(xvii) against serial number 169, in column (3), for the entry, the entry “Articles of apparel and clothing accessories, knitted or crocheted.” shall be substituted;

(xviii) against serial number 170, in column (3), for the entry, the entry “Articles of apparel and clothing accessories, not knitted or crocheted.” shall be substituted;

(xix) Serial number 171 and the entries relating thereto shall be omitted; and

(xx) after serial number 171A and the entries relating thereto, the following serial numbers and entries shall be inserted under appropriate column, namely:-

“171A1.	6301	Blankets and travelling rugs.
171A2.	6302	Bed linen, table linen, toilet linen and kitchen linen.
171A3.	6303	Curtains (including drapes) and interior blinds; curtain or bed valances.
171A4.	6304	Other furnishing articles, excluding those of heading 9404.



171A5.	6305	Sacks and bags, of a kind used for the packing of goods.
171A6.	6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.
171A7.	6307	Other made up articles, including dress patterns.
171A8.	6308	Sets, consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.
171A9.	6309	Worn clothing and other worn articles.
171A10.	6310	Used or new rags, scrap, twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.
171A11.	64	Footwear of sale value not exceeding Rs.1000 per pair.”

c. in Schedule III – 9%, -

(i) Serial Numbers 159, 160, 161, 162 and 163 and the entries relating thereto shall be omitted.

2. This notification shall come into force on the 1<sup>st</sup> day of January, 2022, unless otherwise stated.

[No. 34475 -FIN-CT1-TAX-0002/2020]

By order of the Governor



**Deputy Secretary to the Government**

Memo No. 34476 /F., Date- 10.12.2021

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](mailto:secretariatpressbbsr@gmail.com)

[deputydirectorpp@rediffmail.com](mailto:deputydirectorpp@rediffmail.com)



Deputy Secretary to Government

Memo No. 34477 /F., Date- 10.12.2021

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

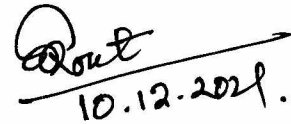


Deputy Secretary to Government

Memo No. 34478 /F., Date- 10.12.2021

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](mailto:tkpattanaik@gmail.com)



Deputy Secretary to Government