



(including square) shape; 2518 10 dolomite, Not calcined or sintered", shall be substituted;

- (vii) for serial number 186A and the corresponding entries relating thereto, the following serial numbers and the corresponding entries shall be substituted, namely: -

"186A	3816	Dolomite ramming mix
186B	3826	Bio-diesel supplied to Oil Marketing Companies for blending with High Speed Diesel";

- (viii) against serial number 232, for the entry in column (2), the entry "8419 12" shall be substituted;

- (ix) for serial number 244 and the corresponding entries relating thereto, the following serial numbers and entries shall be substituted, namely: -

"244	8802 or 8806	Other aircraft (for example, helicopters, aeroplanes) except the items covered in Sl. No. 383 in Schedule III, other than for personal use";
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- (x) against serial number 245, for the entry in column (2), the entry "8807", and for the entry in column (3), the entry "Parts of goods of heading 8802 or 8806 (except parts of items covered in Sl. No. 383 in Schedule III)", shall be substituted;

- (xi) against serial number 258, for the entry in column (2), the entry "9405", shall be substituted;

b. in Schedule II – 6%, -

- (i) against serial number 15, for the entry in column (3), the entry "Other nuts, dried, whether or not shelled or peeled, such as Almonds, Hazelnuts or filberts (Corylus spp.), Chestnuts (Castanea spp.), Pistachios, Macadamia nuts, Kola nuts (Cola spp.), Pine nuts [other than dried areca nuts]" shall be substituted;
- (ii) against serial number 25, for the entry in column (3), the entry "Animal or microbial fats and animal or microbial oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared." shall be substituted;
- (iii) against serial number 26, for the entry in column (3), the entry "Edible mixtures or preparations of animal fats or microbial fats or animal oils or microbial oils or of fractions of different animal fats or microbial fats or animal oils or microbial oils of this Chapter, other than edible fats or oils or their fractions of heading 1516" shall be substituted;
- (iv) against serial number 27, for the entry in column (3), the entry "Animal or microbial fats and animal or microbial oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516; inedible mixtures or preparations of animal, vegetable or microbial fats or oils

or of fractions of different fats or oils of this chapter, not elsewhere specified of included” shall be substituted;

- (v) against serial number 28, for the entry in column (3), the entry “Sausages and similar products, of meat, meat offal, blood or insects; food preparations based on these products” shall be substituted;
- (vi) against serial number 29, for the entry in column (3), the entry “Other prepared or preserved meat, meat offal, blood or insects” shall be substituted;
- (vii) against serial number 41, for the entry in column (3), the entry “Fruit or nut juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.” shall be substituted;
- (viii) after serial number 41 and entries relating thereto, the following serial number and entries shall be inserted, namely: -

“41A	2009 89 90	Tender coconut water put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any such actionable claim or enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE]”;
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- (ix) serial number 49 and the entries relating thereto shall be omitted;
- (x) against serial number 144, for the entry in column (3), the entry “Carpets and other textile floor coverings (including Turf), tufted, whether or not made up” shall be substituted;
- (xi) against serial number 185A, for the entry in column (2), the entry “7419 80 30” shall be substituted;
- (xii) against serial number 225, for the entry in column (2), the entry “9405” shall be substituted;
- (xiii) against serial number 236, for the entry in column (3), the entry “Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 4906 and other than hand-painted or hand-decorated manufactured articles; collages, mosaics and similar decorative plaques” shall be substituted;

c. in Schedule III – 9%, -

- (i) for serial number 26A to 26L and the corresponding entries relating thereto, the following serial numbers and the corresponding entries shall be substituted, namely: -

“26A	2404 12 00	Products containing nicotine and intended for inhalation without combustion
26B	2404 91 00, 2404 92 00,	Products for oral application or transdermal application or for application otherwise than orally

	2404 99 00	or transdermally, containing nicotine and intended to assist tobacco use cessation
26C	2515 12 20, 2515 12 90	Marble and travertine, other than blocks
26D	2516 12 00	Granite, other than blocks
26E	2601	Iron ores and concentrates, including roasted iron pyrites
26F	2602	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.
26G	2603	Copper ores and concentrates
26H	2604	Nickel ores and concentrates
26I	2605	Cobalt ores and concentrates
26J	2606	Aluminium ores and concentrates
26K	2607	Lead ores and concentrates
26L	2608	Zinc ores and concentrates
26M	2609	Tin ores and concentrates
26N	2610	Chromium ores and concentrates”;

- (ii) serial number 41 and the entries relating thereto shall be omitted;
- (iii) against serial number 72, for the entry in column (3), the entry “Safety Fuses; Detonating Cords; Percussion or Detonating Caps; Igniters; Electric Detonators”, shall be substituted;
- (iv) after serial number 98 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

“98A	3827	Mixtures containing halogenated derivatives of Methane, Ethane or Propane, not elsewhere specified or included”;
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- (v) against serial number 190A, for the entry in column (3), the entry “Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps and light sources, cathode ray tube or the like”, shall be substituted;
- (vi) against serial number 195, for the entry in column (3), the entry “Glass fibres (including glass wool) and articles thereof (for example, yarn, rovings, woven fabrics)”, shall be substituted;
- (vii) against serial number 317B, for the entry in column (3), the entry “Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters; Gas-tight biological safety cabinets, whether or not fitted with filters [other than bicycle pumps, other hand pumps and parts of air or vacuum pumps and compressors of bicycle pumps]”, shall be substituted;

- (viii) against serial number 320, for the entry in column (2), the entry "8419 [other than 8419 12]", shall be substituted;
- (ix) against serial number 330, for the entry in column (3), the entry "Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable or microbial fats or oils", shall be substituted;
- (x) against serial number 352, for the entry in column (3), the entry "Machine-Tools (Including Presses) For Working Metal by Forging, Hammering or Die Forging (Excluding Rolling Mills); Machine-Tools (Including Presses, Slitting Lines and Cut-To-Length Lines) For Working Metal by Bending, Folding, Straightening, Flattening, Shearing, Punching, Notching or Nibbling (Excluding Draw-Benches); Presses for Working Metal or Metal Carbides, Not Specified Above", shall be substituted;
- (xi) after serial number 369B and entries relating thereto, the following serial number and entries shall be inserted, namely: -

"369C	8485	Machines for Additive Manufacturing";
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- (xii) after serial number 382 and entries relating thereto, the following serial number and entries shall be inserted, namely: -

"382A	8524	Flat Panel Display Modules, Whether or Not Incorporating Touch-Sensitive Screens";
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- (xiii) For serial number 383 and the corresponding entries relating thereto, the following serial number and entries shall be substituted, namely: -

"383	8525 or 8806	Closed-circuit television (CCTV), transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders including goods in the form of unmanned aircraft falling under 8806 [other than two-way radio (Walkie talkie) used by defence, police and paramilitary forces, etc.]";
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- (xiv) against serial number 390, for the entry in column (3), the entry "Electrical Filament or discharge lamps including sealed beam lamp units and ultra-violet or infra-red lamps; arc lamps [other than Light-Emitting Diode (LED) Light Sources]", shall be substituted;
- (xv) against serial number 392, for the entry in column (3), the entry "Semiconductor Devices (for example, Diodes, Transistors, Semiconductor Based Transducers); Photosensitive Semiconductor devices; Light-Emitting Diodes (LED), whether or not assembled with other Light-Emitting Diodes (LED); Mounted Piezo-Electric crystals", shall be substituted;
- (xvi) against serial number 398, for the entry in column (2), the entry "8548 or 8549", shall be substituted;

- (xvii) against serial number 411H, for the entry in column (3), the entry "Lasers, other than Laser Diodes; other Optical Appliances and Instruments, not specified or included elsewhere in this Chapter", shall be substituted;
- (xviii) against serial number 413A, for the entry in column (3), the entry "Apparatus based on the use of X-rays or of alpha, beta, gamma or other ionizing radiations [other than those for medical, surgical, dental or veterinary uses], including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, 28 examinations or treatment tables, chairs and the like", shall be substituted;
- (xix) against serial number 438A, for the entry in column (3), the entry "Luminaires and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated nameplates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included [other than kerosene pressure lantern and parts thereof including gas mantles; hurricane lanterns, kerosene lamp, petromax, glass chimney, and parts thereof; LED lights or fixtures including LED lamps; LED (light emitting diode) driver and MCPCB (Metal Core Printed Circuit Board)]", shall be substituted;
- (xx) against serial number 441A, for the entry in column (3), the entry "Travelling Circuses and Travelling Menageries; Amusement Park Rides and Water Part Amusements; Fairground Amusements, including Shooting Galleries; Travelling Theatres", shall be substituted;
- (xxi) against serial number 449B, for the entry in column (3), the entry "Vacuum flasks and other vacuum vessels, Complete; parts thereof other than glass inners", shall be substituted;

d. in Schedule IV – 14%, -

- (i) after serial number 15 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

"15A	2404 11 00	Products containing tobacco or reconstituted tobacco and intended for inhalation without combustion
15B	2404 19 00	Products containing tobacco or nicotine substitutes and intended for inhalation without combustion";

- (ii) against serial number 176, for the entry in column (2), the entry "8802 or 8806" shall be substituted;

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

[No. 36627 -FIN-CT1-TAX-0002/2020]

By order of the Governor

*Saranyajit Rout*

Deputy Secretary to the Government

Memo No. 36628

/F., Date- 31.12.2021

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. 36629

/F.,

Date- 31.12.2021

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



Deputy Secretary to Government

Memo No. 36630

/F.,

Date- 31.12.2021

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