

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

NOTIFICATION

The 31st December, 2021

S.R.O. No. – In exercise of the powers conferred by sub-sections (1) of section 11 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 further amendments in the notification of the Government of Odisha in the Finance Department No. 19833-FIN-CT1-TAX-0022/2017, dated the 29th June, 2017, published in the Extraordinary issue No.1134 of the Odisha Gazette, dated the 29th June, 2017 bearing S.R.O. No. 296/2017, 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. 28632-FIN-CT1-TAX-0002/2020, dated the 11th October, 2021 published in the Extraordinary issue No.1649 of the Odisha Gazette, dated the 11th October, 2021 bearing S.R.O. No. 356/2021, namely:-

In the said notification, in the Schedule, -

- (i) against serial number 22, for the entry in column (2), the entry “0303, 0304, 0305, 0306, 0307, 0308, 0309” shall be substituted;
- (ii) against serial number 43B, in column (3), for the entry, the entry “Vegetables provisionally preserved, but unsuitable in that state for immediate consumption” shall be substituted;
- (iii) against serial number 49, in column (3), for the entry, the entry “Other nuts, fresh such as Almonds, Hazelnuts or filberts (*Corylus* spp.), walnuts, Chestnuts (*Castanea* spp.), Pistachios, Macadamia nuts, Kola nuts (*Cola* spp.), Areca nuts, Pine nuts, fresh, whether or not shelled or peeled” shall be substituted;
- (iv) after serial number 97 and entries relating thereto, the following serial number and entries shall be inserted, namely: -

“97A	2009 89 90	Tender coconut water other than those 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
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		right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE I]”;
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- (v) serial number 101 and the entries relating thereto shall be omitted;
- (vi) against serial number 141, for the entry in column (2), the entry “8807” shall be substituted;

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

[No. 36631 -FIN-CT1-TAX-0002/2020]

By order of the Governor

Saumyajiit Rout
Deputy Secretary to the Government

Memo No. 36632

/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

deputydirectorpp@rediffmail.com



Deputy Secretary to Government

Memo No. 36633

/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. 36634

/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



Deputy Secretary to Government