## GOVERNMENT OF ODISHA FINANCE DEPARTMENT

\*\*\*\*

## NOTIFICATION

The 18th July, 2022

S.R.O. No. — In exercise of the powers conferred by clause (ii) of the proviso to sub-section (3) of section 54 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. 19845-FIN-CT1-TAX-0022/2017, dated the 29<sup>th</sup> June,2017, published in the Extraordinary issue No.1137 of the Odisha Gazette, dated the 29<sup>th</sup> June,2017 bearing S.R.O. No. 299/2017, 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. 24928-FIN-CT1-TAX-0043/2017, dated the 27<sup>th</sup> July, 2018 published in the Extraordinary issue No.1294 of the Odisha Gazette, dated the 27<sup>th</sup> July, 2018 bearing S.R.O. No. 308/2018, namely:-

In the said notification.

- (i) in the opening paragraph, in the proviso, in clause (i), for the words and figure "serial numbers 1", the words, figure and letters "serial numbers 1AA" shall be substituted;
- (ii) in the TABLE, Serial No. 1 shall be re-numbered as Serial No. 1AA, and before Serial No. 1AA as so re-numbered, the following serial numbers and entries shall be inserted, namely:-

(1)	(2)	(3)
"1A.	1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified
1B.	1508	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.
1C.	1509	Olive oil and its fractions, whether or not refined, but not chemically modified.
1D.	1510	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 1509
1E.	1511	Palm oil and its fractions, whether or not refined, but not chemically modified.

1F.	1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or
		not refined, but not chemically modified.
1G.	1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or
		not refined, but not chemically modified.
1H.	1514	Rape, colza or mustard oil and fractions thereof, whether or not refined, but
		not chemically modified.
11.	1515	Other fixed vegetable or microbial fats and oils (including jojoba oil) and
		their fractions, whether or not refined, but not chemically modified.
1J.	1516	Vegetable fats and oils and their fractions, partly or wholly hydrogenated,
Ì		inter-esterified, re-esterified or elaidinised, whether or not refined, but not
		further prepared.
1K.	1517	Edible mixtures or preparations of vegetable fats or vegetable oils or of
		fractions of different vegetable fats or vegetable oils of this Chapter, other
		than edible fats or oils or their fractions of heading 1516
1L.	1518	Vegetable fats and 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
1M.	2701	Coal; briquettes, ovoids and similar solid fuels manufactured from coal
1N.	2702	Lignite, whether or not agglomerated, excluding jet
10.	2703	Peat (including peat litter), whether or not agglomerated"

[No. 18005 - FIN-CT1-TAX-0001/2022]

By order of the Governor

Debashish Sahor Under Secretary to Government

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

nder Secretary to

Under Secretary to Government

Memo No. 18007

/F.,

Date- 18.07.2022

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

Under Secretary to Government

Memo No. 18008

/F.,

Date- 18.07.2022

Copy forwarded to Sri Tapan Kumar Pattanaik, Sub-Nodal Officer(E-Gazette), FID, Finance Department for hoisting in the Finance website (https:finance.odisha.gov.in).

Email:tkpattanaik@gmail.com

Under Secretary to Government