

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

Notification
The 31st December, 2022

S.R.O. No. – In exercise of the powers conferred by sub-section (3) of section 9 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. 19841-FIN-CT1-TAX-0022/2017, dated the 29th June, 2017, published in the Extraordinary issue No.1136 of the Odisha Gazette, dated the 29th June, 2017 bearing S.R.O. No. 298/2017, 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. 28628-FIN-CT1-TAX-0002/2020, dated the 11th October, 2021 published in the Extraordinary issue No.1648 of the Odisha Gazette, dated the 11th October, 2021 bearing S.R.O. No. 355/2021, namely:-

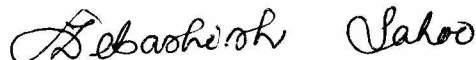
In the said notification, in the Table, for Serial No. 3A and the entries relating thereto, the following entries shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)
" 3A.	3301 24 00, 3301 25 10, 3301 25 20, 3301 25 30, 3301 25 40, 3301 25 90	Following essential oils other than those of citrus fruit namely: - (a) Of peppermint (<i>Mentha piperita</i>); (b) Of other mints : Spearmint oil (<i>ex-mentha spicata</i>), Water mint-oil (<i>ex-mentha aquatic</i>), Horsemint oil (<i>ex-mentha sylvestries</i>), Bergament oil (<i>ex-mentha citrate</i>), <i>Mentha arvensis</i>	Any unregistered person	Any registered person";

2. This notification shall come into force with effect from the 1st day of January, 2023.

[No. 33739 -FIN-CT1-TAX-0001/2022]

By order of the Governor


Under Secretary to the Government

Memo No. 33740

/F., Date- 31.12.2022

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

Debashish Sahoo
Under Secretary to Government

Memo No. 33741

/F.,

Date- 31.12.2022

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

Debashish Sahoo
Under Secretary to Government

Memo No. 33742

/F.,

Date- 31.12.2022

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

Debashish Sahoo
Under Secretary to Government