

**GOVERNMENT OF ODISHA**  
**FINANCE DEPARTMENT**

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**Notification**

**The 2<sup>nd</sup> March, 2023**

S.R.O. No. \_\_\_\_\_ – In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 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. 19829-FIN-CT1-TAX-0022/2017, dated the 29th June, 2017, published in the Extraordinary issue No.1133 of the Odisha Gazette, dated the 29th June, 2017 bearing S.R.O. No. 295/2017, 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. 33725-FIN-CT1-TAX-0001/2022, dated the 31<sup>st</sup> December, 2022 published in the Extraordinary issue No.3638 of the Odisha Gazette, dated the 31<sup>st</sup> December, 2022 bearing S.R.O. No. 799/2022, namely:-

In the said notification, -

- (i) in Schedule I –2.5%, against Serial Number 91A, in column (3), for the entry, the following entry shall be substituted, namely: -

“Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery, pre-packaged and labelled; Khandsari Sugar, pre-packaged and labelled; Rab, pre-packaged and labelled”;

- (ii) in Schedule II –6%, after Serial Number 186 and entries relating thereto, the following Serial Number and entries shall be inserted, namely: -

“186A	8214	Pencil sharpeners”;
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- (iii) in Schedule III –9%, against Serial Number 302A, in column (3), at the end, the brackets and words “[other than pencil sharpeners]” shall be inserted.

2. This notification shall be deemed to have come into force with effect from 1<sup>st</sup> day of March, 2023.

[ No. 6841 - FIN-CT1-TAX-0005/2023 ]

By order of the Governor

*Bebarish Sahoo*  
Under Secretary to Government

Memo No. 6842

/F., Date- 02.03.2023

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)



Under Secretary to Government

Memo No. 6843

/F.,

Date- 02.03.2023

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



Under Secretary to Government

Memo No. 6844

/F.,

Date- 02.03.2023

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](mailto:tkpattanaik@gmail.com)



Under Secretary to Government