

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

\*\*\*\*\*

**NOTIFICATION**

The 1<sup>st</sup> August, 2023

S.R.O. No.               – In exercise of the powers conferred by sub-section (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, on being satisfied that it is necessary in public interest so to do, do hereby make the following further amendments in the notification of the Government of Odisha in the Finance Department No. 40950-FIN-CT1-TAX-0043/2017, dated the 31<sup>st</sup> December, 2018, published in the Extraordinary issue No.2464 of the Odisha Gazette, dated the 31<sup>st</sup> December, 2018 bearing S.R.O. No. 495/2018, 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. 33410-FIN-CT1-TAX-0043/2017, dated the 30<sup>th</sup> September, 2019 published in the Extraordinary issue No.1884 of the Odisha Gazette, dated the 30<sup>th</sup> September, 2019 bearing S.R.O. No. 326/2019, namely:–

In the said notification, -

(A) in the opening paragraph, for phrase “paragraph 4.41”, the phrase “paragraph 4.40”, shall be substituted;

(B) in the Explanation, -

(i) for clause (a), the following clause shall be substituted, namely: —

“(a) “Foreign Trade Policy” means the Foreign Trade Policy, 2023, notified by the Government of India in the Ministry of Commerce and Industry *vide* notification No. 1/2023 dated the 31<sup>st</sup> March, 2023, published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-Section (ii) *vide* S.O. 1565 (E). dated the 31<sup>st</sup> March, 2023;”

(ii) for clause (b), the following clause shall be substituted, namely: —

“(b) “Handbook of Procedures” means the Handbook of Procedure, notified by the Government of India in the Ministry of Commerce and Industry *vide* Public Notice No. 01/2023 dated the 1<sup>st</sup> April, 2023, Extraordinary, Part-I, Section 1 *vide* F. No. 01/75/171/00016/AM-23/FTP Cell dated the 1<sup>st</sup> April, 2023;”

2. This notification shall be deemed to have come into force with effect from the 27th day of July, 2023..

[ No. 21520 - FIN-CT1-TAX-0005/2023 ]

By order of the Governor

*Sebarshi Ch Baboo*

Deputy Secretary to Government

Memo No.

21521

/F., Date-

01.08.2023

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)

Deputy Secretary to Government

Memo No.

21522

/F.,

Date-

01.08.2023

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

Deputy Secretary to Government

Memo No.

21523

/F.,

Date-

01.08.2023

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)

Deputy Secretary to Government