

**GOVERNMENT OF ODISHA  
FINANCE DEPARTMENT**

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**NOTIFICATION**  
The 26<sup>th</sup> October, 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 amendment in the notification of the Government of Odisha in the Finance Department No. 19829-FIN-CT1-TAX-0022-2017, dated the 29<sup>th</sup> June, 2017, published in the Extraordinary issue No. 1133 of the Odisha Gazette, dated the 29<sup>th</sup> 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. 27446-FIN-CT1-TAX-0005-2023, dated the 30<sup>th</sup> September, 2023, published in the Extraordinary issue No. 2306 of the Odisha Gazette, dated the 30<sup>th</sup> September, 2023 bearing S.R.O. No. 684/2023, namely:–

In the said notification, -

(A)     in Schedule I – 2.5%, -

(i) after serial number 92 and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

(1)	(2)	(3)
“92A.	1703	Molasses”;

(ii) after serial number 96 and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

(1)	(2)	(3)
“96A.	1901	Food preparation of millet flour, in powder form, containing at least 70% millets by weight, pre-packaged and labelled”;

(B)     in Schedule III – 9%,

(i) against serial number 13, in column (3), for the words and figures “of heading 1905”, the words and figures “of heading 1905; food preparation of millet flour, in powder form, containing at least 70% millets by weight, pre-packaged and labelled” shall be substituted;

(ii) after serial number 25 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)
"25A.	2207 10 12	Spirits for industrial use";

(C) in Schedule IV – 14%, serial number 1 and the entries relating thereto shall be omitted.

2. This notification shall come into force with effect from the 20<sup>th</sup> day of October, 2023.

[ No. 29564 - FIN-CT1-TAX-0005/2023]

By order of the Governor

*Debashish Sahoo*  
Deputy Secretary to Government

Memo No. 29565

/F., Date- 20.10.2023

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. 29566

/F.,

Date- 20.10.2023

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



Deputy Secretary to Government

Memo No. 29567

/F.,

Date- 20.10.2023

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