

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

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NOTIFICATION

The 21<sup>st</sup> May, 2025

S.R.O. No.                                 -In exercise of the powers conferred by section 15 of the Odisha Value Added Tax Act, 2004 (Odisha Act 4 of 2005), the State Government, do hereby make the following amendments in the notification of the Government of Odisha in the Finance Department No. 15313-CTA-19/2005, dated the 31<sup>st</sup> March, 2005, published in the Extraordinary issue No. 541 of the Odisha Gazette, dated the 31<sup>st</sup> March, 2005 bearing S.R.O. No. 199/2005, 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. 20273-CTA-19/2005, dated the 12<sup>th</sup> May, 2006, published in the Extraordinary issue No. 649 of the Odisha Gazette, dated the 15<sup>th</sup> May, 2006 bearing S.R.O. No. 154/2006, namely:-

In the said notification, in the Explanation-II, -

- (i) for the words, figure and symbols "item No.3 (that is Motor spirit including petrol, High Speed Diesel and Aviation Turbine Fuel and Light Diesel Oil)" the words and figures "items at serial number 4A, 4B and 5 that is Motor Spirit commonly known as Petrol, High Speed Diesel, and Aviation Turbine Fuel" shall be substituted; and
- (ii) in the Note, after serial number (e), the following serial numbers and its entries shall be inserted, namely: -

"(f) Reliance Industries Limited; and

(g) Nayara Energy Limited and any other registered oil company operating in the State."

[No. 15536 -FIN-CTGST-TAX-0010-2025]

By order of the Governor

*Priyabrata Mishra*

Under Secretary to Government

Memo No. 15537

/F.,

Date- 21/05/2025

Copy forwarded to the Gazette Cell of **Commerce** & Transport Department, Government of Odisha, 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. 15538

/F.,

Date- 21/05/2025

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



Under Secretary to Government

Memo No. 15539

/F.,

Date- 21/05/2025

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