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The 30<sup>th</sup> June, 2020

1. (1) These rules may be called the Odisha Goods and Services Tax (Seventh Amendment) Rules, 2020.

2. In the Odisha Goods and Services Tax Rules, 2017, in rule 7, for the Table, the following Table shall be substituted, namely:-

**“Table**

Sl. No.	Section under which composition levy is opted	Category of registered persons	Rate of tax
(1)	(1A)	(2)	(3)
1.	Sub-sections (1) and (2) of section 10	Manufacturers, other than manufacturers of such goods as may be notified by the Government	half per cent. of the turnover in the State or Union territory
2.	Sub-sections (1) and (2) of section 10	Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II	two and a half per cent. of the turnover in the State or Union territory
3.	Sub-sections (1) and (2) of section 10	Any other supplier eligible for composition levy under sub-sections (1) and (2) of section 10	half per cent. of the turnover of taxable supplies of goods and services in the State or Union territory
4.	Sub-section (2A) of section 10	Registered persons not eligible under the composition levy under sub-sections (1) and (2), but eligible to opt to pay tax under sub-section (2A), of section 10	three per cent. of the turnover of supplies of goods and services in the State or Union territory.”.

[No. **19365** - FIN-CT1-TAX-0001/2020]

**By order of the Governor**

Sd/-

**Joint Secretary to Government**