GOVERNMENT OF ODISHA FINANCE DEPARTMENT

NOTIFICATION

The 30th June, 2020

S.R.O. No.

- In exercise of the powers conferred by section 164 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 rules further to amend the Odisha Goods and Services Tax Rules, 2017, namely:—

- 1. (1) These rules may be called the Odisha Goods and Services Tax (Seventh Amendment) Rules, 2020.
- (2) They shall be deemed to have come into force with effect from the 01st day of April, 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

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

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By order of the Governor

Sd/-

Joint Secretary to Government