

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

NOTIFICATION
The 13th October, 2017

S.R.O. No - In exercise of the powers conferred by sub-section (1) of section 9 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017), the State Government, on the recommendations of the Goods and Service Tax Council, do hereby make the following further amendments in the notification of the Government of Odisha in the Finance Department No. 18929-FIN-CT1-TAX-0022-2017, dated the 29th June, 2017, published in the Extraordinary issue No 1133 of the Odisha Gazette, dated the 29th June, 2017 bearing S.R.O.No 295, namely:-

In the said notification,-

(A) in Schedule I - 2.5%,-

(i) in Serial No. 29, for the entry in column (2), the entry, "0802, 0813", shall be substituted;

(ii) after Serial No. 30 and the entries relating thereto, the following serial number and the entries shall be inserted under appropriate column, namely: -

"30A.	0804	Mangoes sliced, dried" ;
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(iii) after Serial No. 99 and the entries relating thereto, the following serial number and the entries shall be inserted under appropriate column, namely: -

"99A.	1905 or 2106	Khakhra, plain chapatti or roti" ;
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(iv) after Serial No. 101 and the entries relating thereto, the following serial number and the entries shall be inserted under appropriate column, namely: -

"101A.	2106 90	Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form, other than those put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE]" ;
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(v) in Serial No. 164, for the entry in column (3), the entry,

“(a) kerosene oil PDS,

(b) bunker fuels for use in ships or vessels, such as IFO 180CST and IFO 380 CST” shall be substituted;

(vi) after Serial No. 181 and the entries relating thereto, the following serial number and the entries shall be inserted under appropriate column, namely: -

“181A.	30	Medicaments (including those used in Ayurvedic, Unani, Siddha, Homeopathic or Bio-chemic systems), manufactured exclusively in accordance with the formulae described in the authoritative books specified in the First Schedule to the Drugs and Cosmetics Act, 1940 (23 of 1940) or Homeopathic Pharmacopoeia of India or the United States of America or the United Kingdom or the German Homeopathic Pharmacopoeia, as the case may be, and sold under the name as specified in such books or pharmacopoeia”;
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(vii) after Serial No. 187 and the entries relating thereto, the following serial number and the entries shall be inserted under appropriate column, namely: -

“187A.	3915	Waste, parings or scrap, of plastics”;
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(viii) after Serial No. 188 and the entries relating thereto, the following serial number and the entries shall be inserted under appropriate column, namely: -

“188A.	4004 00 00	Waste, parings or scrap of rubber (other than hard rubber)”;
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(ix) after Serial No. 191 and the entries relating thereto, the following serial number and the entries shall be inserted under appropriate column, namely: -

“191A.	4017	Waste or scrap of hard rubber”;
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(x) after Serial No. 198A and the entries relating thereto, the following serial number and the entries shall be inserted under appropriate column, namely: -

“198 B.	4707	Recovered waste or scrap of paper or paperboard”;
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(xi) Serial No. 201A and entries relating thereto shall be omitted;

(xii) after Serial No. 218 and the entries relating thereto, the following serial number and the entries shall be inserted under appropriate column, namely: -

“218A.	5605 0010	Real zari thread (gold) and silver thread, combined with textile thread”;
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(xiii) in Serial No. 219, for the figure, "5705" appearing in column (2), the figures "5702, 5703, 5705" shall be substituted;

(xiv) after Serial No. 228 and the entries relating thereto, the following serial number and the entries shall be inserted under appropriate column, namely: -

"228A.	7001	Cullet or other waste or scrap of glass";
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(xv) after Serial No. 234 and the entries relating thereto, the following serial number and the entries shall be inserted under appropriate column, namely: -

"234A.	84 or 85	E-waste <i>Explanation:</i> For the purpose of this entry, e-waste means electrical and electronic equipment listed in Schedule I of the E-Waste (Management) Rules, 2016, published in the Gazette of India vide G.S.R. 338 (E) dated the 23 rd March, 2016, including the components, consumables, parts and spares which make these products operational";
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(xvi) after Serial No. 263A and the entries relating thereto, the following serial number and the entries shall be inserted under appropriate column, namely:-

"264.	Any chapter	Biomass briquettes";
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(B) in Schedule II-6%,-

(i) in Serial No. 16, for the words and brackets "Dates (soft or hard), figs, pineapples, avocados, guavas, mangoes and mangosteens, dried" appearing in column (3), the words and brackets, "Dates (soft or hard), figs, pineapples, avocados, guavas and mangosteens, dried" shall be substituted;

(ii) in Serial No. 17, for the words, figure and brackets, "dried fruits of Chapter 8 [other than tamarind, dried]" appearing in column (3), the words, figure and brackets, "dried fruits of Chapter 8 [other than dried tamarind and dried chestnut (singhada) whether or not shelled or peeled]" shall be substituted;

(iii) in Serial No. 46, for the entry in column (3), the following entry shall be substituted namely: -

"Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form [other than roasted gram], put up in unit container and,-

(a) bearing a registered brand name; or

(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in

respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE];

(iv) Serial No. 111 and the entries relating thereto, shall be omitted;

(v) after Serial No. 132 and the entries relating thereto, the following serial numbers and entries shall be inserted under appropriate column, namely: -

“132A.	5401	Sewing thread of manmade filaments, whether or not put up for retail sale
132B.	5402, 5403, 5404,5405,5406	Synthetic or artificial filament yarns
132C.	5508	Sewing thread of manmade staple fibres
132D.	5509, 5510, 5511	Yarn of manmade staple fibres”;

(vi) in Serial No. 137, in the entry in column (3), the words and figures “such as Real zari thread (gold) and silver thread, combined with textile thread,” shall be omitted;

(C) in Schedule III-9%,-

(i) in Serial No. 16, for the words “other than pizza bread” appearing in column (3), the words, “other than pizza bread, khakhra, plain chapatti or roti”, shall be substituted;

(ii) in Serial No. 23, for the words “preparations in ready for consumption form” appearing in column (3), the words, “preparations in ready for consumption form, khakhra”, shall be substituted;

(iii) after Serial No. 54 and the entries relating thereto, the following serial number and the entries shall be inserted under appropriate column, namely:-

“54A.	3213	Poster colour” ;
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(iv) in Serial No. 63, for the entry in column (3), the entry, “Modelling pastes, including those put up for children's amusement; Preparations known as “dental wax” or as “dental impression compounds”, put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)”, shall be substituted;

(v) Serial No. 102 and the entries relating thereto, shall be omitted;

(vi) in Serial No. 114, for the words and brackets “Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom” appearing in column (3), the words and brackets “powders and granules obtained from waste, parings and scrap of rubber (other than hard rubber)” shall be substituted;

(vii) Serial No. 158 and entries related thereto shall be omitted;

(viii) in Serial No. 159, for the entry in column (3), the entry "All goods other than synthetic filament yarns", shall be substituted;

(ix) in Serial No. 160, for the entry in column (3), the entry "All goods other than artificial filament yarns", shall be substituted;

(x) Serial No. 164 and entries related thereto shall be omitted;

(xi) Serial No. 165 and entries related thereto shall be omitted;

(xii) after Serial No. 177 and the entries relating thereto, the following serial number and the entries shall be inserted under appropriate column, namely: -

"177A.	6802	All goods other than:- (i) all goods of marble and granite; (ii) Statues, statuettes, pedestals; high or low reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage, etc.; other ornamental goods essentially of stone" ;
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(xiii) in Serial No. 188, and entries relating thereto, shall be omitted;

(xiv) after S. No. 303 and the entries relating thereto, the following serial number and the entries shall be inserted under appropriate column, namely: -

"303A.	8305	Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal" ;
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(xv) after Serial No. 308 and the entries relating thereto, the following serial numbers and entries shall be inserted under appropriate column, namely: -

"308A.	84	Parts suitable for use solely or principally with fixed Speed Diesel Engines of power not exceeding 15HP
308B.	84 or 85	Parts suitable for use solely or principally with power driven pumps primarily designed for handling water, namely, centrifugal pumps(horizontal and vertical), deep tube-well turbine pumps, submersible pumps, axial flow and mixed flow vertical pumps";

(xvi) after Serial No. 369 and the entries relating thereto, the following serial number and the entries shall be inserted under appropriate column, namely: -

“369A.	8483	Plain shaft bearings” ;
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(D) in Schedule-IV-14%, -

(i) in Serial No. 23, for the words “pans or in similar forms or packings” appearing in column (3), the words and brackets, “pans or in similar forms or packings [other than poster colour]”, shall be substituted;

(ii) Serial No. 34 and entries related thereto shall be omitted;

(iii) in Serial No. 50, for the words “including waste and scrap” appearing in column (3), the words, “other than waste and scrap”, shall be substituted;

(iv) in Serial No. 70, for the entry in column (3), the following entry shall be substituted namely: -

“All goods of marble or granite [other than Statues, statuettes, pedestals; high or low reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage, etc.; other ornamental goods essentially of stone]”;

(v) Serial No. 112 and the entries relating thereto, shall be omitted;

(vi) in Serial No. 135, the words, “and plain shaft bearings” appearing in column (3), shall be omitted; and

(E) in ANNEXURE, after clause (b), the following proviso shall be inserted, namely:-

“Provided that, if the person having an actionable claim or enforceable right on a brand name and the person undertaking packing of such goods in unit containers are two different persons, then the person having an actionable claim or enforceable right on a brand name shall file an affidavit to that effect with the **jurisdictional Commissioner of State tax** of the person undertaking packing of such goods that he is voluntarily foregoing his actionable claim or enforceable right on such brand name as defined in Explanation (ii)(a); and he has authorised the person [undertaking packing of such goods in unit containers bearing said brand name] to print on such unit containers in indelible ink, both in English and the local language, that in respect of such brand name he [the person owning the brand name] is voluntarily foregoing the actionable claim or enforceable right voluntarily on such brand name.”

[No. 29759 FIN-CT1-TAX-0043 /2017]

By order of the Governor


Deputy Secretary to Government

Memo No. 29760 /F.,

Date- 13.10.2017

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.

Four hundred copies of the notification may please be supplied to this Department and one hundred copies to Commissioner of Commercial Taxes, Odisha, Cuttack.

This is statutory and will bear SRO Number.


Deputy Secretary to Government

Memo No. 29761 /F.,

Date- - 13.10.2017

Copy forwarded to the Commissioner of Commercial Taxes, Odisha, Cuttack for information and necessary action.


Deputy Secretary to Government

Memo No. 29762 /F.,

Date- 13.10.2017

Copy forwarded to Head State Portal Group, IT Centre, Secretariat for hosting in the Orissa Government website – www.orissagov.ocac.in Finance Department.


Deputy Secretary to Government