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FINANCE DEPARTMENT

NOTIFICATION

The 6th July, 2017

S.R.O. No.323/2017 – 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 Services Tax Council, do hereby make the following amendments in the notification of the Government of Odisha in the Finance Department, No.19829-FIN-CT1-TAX-0022-2017, published in the Extraordinary, issue No.1133 of the *Odisha Gazette* dated the 29th June, 2017 bearing SRO number 295/2017, namely:-

2. In the said notification,-

(i) in Schedule I – 2.5%, after serial number 182 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely:-

(1)	(2)	(3)
"182A	3102	Mineral or chemical fertilisers, nitrogenous, other than those which are clearly not to be used as fertilisers
182B	3103	Mineral or chemical fertilisers, phosphatic, other than those which are clearly not to be used as fertilisers
182C	3104	Mineral or chemical fertilisers, potassic, other than those which are clearly not to be used as fertilisers
182D	3105	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg; other than those which are clearly not to be used as fertilisers";

(ii) in Schedule II – 6%, serial numbers 66, 67, 68 and 69 and the entries relating thereto shall be omitted.

3. This notification shall be deemed to have come into force on the 1st day of July, 2017.

(No. 20429- FIN-CT1-TAX -0022-2017)

By order of the Governor

S. ROUT

Deputy Secretary to Government