

**GOVERNMENT OF ODISHA
FINANCE DEPARTMENT**

ORDER

Dated the 4th April, 2023

No. 10533-FIN-CT1-TAX-0009-2023 - Hon'ble Chief Minister, Odisha has announced that Hindi film "Zwigato" which is based on the struggling life of a food delivery boy and his family post-Covid, shall be exempted from tax. The aforesaid film has been directed by Nandita Das and its entire shooting has been done in Bhubaneswar. In order to promote the rich cultural heritage of the State and promote Odisha as a destination for shooting of commercial movies, Government have been pleased to provide tax benefit to encourage the public to watch the Hindi film "Zwigato" in cinema theatres/multiplex of the State and to pass the following order in the public interest, subject to certain conditions as mentioned below: -

- a. The cinema theatres/multiplexes shall neither increase the amount of entry fee nor shall make any change in the capacity of seats of different classes.
- b. The registered tax payers (theatres/multiplexes) shall not charge and collect SGST from the customers and the tickets shall be sold at a price reducing the amount of State GST.
- c. The tickets sold for entry to exhibition of Hindi cinema "Zwigato" during the period of this order shall bear prominently the words, "State GST not collected by the orders of the Government of Odisha".
- d. The registered tax payers (theatres/multiplexes) shall file returns and deposit State GST on the entry fee, though not charged and collected from the customers, from their own resources, in a similar manner as being deposited for other cinemas.
- e. The State GST collected prior to the date of effect of this order or collected after the prescribed period, shall not be reimbursed.
- f. The amount of SGST so paid in terms of para (d) above, shall be claimed as reimbursement by filing an application to the jurisdictional Circle Head (Joint/Deputy/Assistant Commissioner of CT&GST) as per the detail guidelines to be issued by Finance Department.
- g. The Proper Officer (jurisdictional Circle Head) through the territorial Range Head shall make recommendation to the Commissioner of Commercial Taxes & GST (Odisha), Cuttack for certification of the amount eligible for reimbursement.
- h. Industries Department on receipt of the report certifying the amount for reimbursement from the Commissioner of Commercial Taxes & GST, Odisha, in respect of each registered tax payers (theatres/multiplexes), shall arrange for disbursement.

- i. The amount so reimbursable shall be debited to the Head of Account 2885 (Other outlay on Industries and Minerals)-01(Industrial Financial Institutions)-101(Assistance to Industrial Financial Institutions)-2331(Subsidies to Medium and Large Industries – 43032 (Subsidy in shape of Financial Assistance against VAT/GST reimbursement in large sector).
- j. If any difficulty arises in the implementation of this order, the Government may issue such instructions as may be necessary or expedient for removing such difficulty.
- k. This order shall come into effect from 05.04.2023 and shall remain in force up to 30th June,2023.

By order of the Governor,

Saemrajit Roat

Joint Secretary to Government

Finance Department