

**GOVERNMENT OF ODISHA
FINANCE DEPARTMENT**

ORDER

Dated the 20th April, 2023

No. **11984**-FIN-CT1-TAX-0012-2023-Hon'ble Chief Minister has announced that Odia film ' **Delivery Boy** ', which is based on the struggle of delivery boys in urban areas in their daily lives shall be exempted from tax. The film shows the fight of protagonist, a delivery boy, for justice after his friend meets a road accident. Efforts have been made in the film to create awareness about road safety. Government has been pleased to provide tax benefit to the above cinema to encourage the public to watch the film "**Delivery Boy**" 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 cinema "**Delivery Boy**" 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, 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 21.04.2023 and shall remain in force upto 30th June,2023.

By order of the Governor,

Satyanjit Rout
Joint Secretary to Government