



GOVERNMENT OF ODISHA  
FINANCE DEPARTMENT

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NOTIFICATION  
The 31<sup>st</sup> December, 2018

S.R.O. No. - In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and sub-section (1) of section 16 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, and on being satisfied that it is necessary in the public interest so to do, do hereby make the following further amendments in the notification of the Government of Odisha in the Finance Department No. 19869-FIN-CT1-TAX-0022-2017, dated the 29<sup>th</sup> June, 2017, published in the Extraordinary issue No. 1143 of the *Odisha Gazette*, the 29<sup>th</sup> June, 2017 bearing S.R.O.No. 305/2017, as amended from time to time, and the last such amendment is in the notification of the Government of Odisha in the Finance Department No. 24916-FIN-CT1-TAX-0043/2017/FIN, dated the 27<sup>th</sup> July, 2018, published in the Extraordinary issue No. 1291 of the *Odisha Gazette*, dated the 27<sup>th</sup> July, 2018 bearing S.R.O.No. 305/2018, namely:-

1. In the said notification,-

(i) in the Table, -

- (a) against serial number 3, in column (3), in item (xii), after the brackets, figures and word “(xi) above”, the word and number “and serial number 38 below” shall be inserted;
- (b) against serial number 7, in column (3), in item (i), in Explanation 1, the words “school, college” shall be omitted;
- (c) against serial number 8, -  
(A) after item (iv) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

| (3)  | (4) | (5)  |
|--|-----|--|
| “(iva) Transportation of passengers, with or without accompanied baggage, by air, by non-scheduled air transport service or charter operations, engaged by specified organisations in respect of religious pilgrimage facilitated by the Government of India, under bilateral arrangement. | 2.5 | Provided that credit of input tax charged on goods used in supplying the service has not been taken [Please refer to clause (iv) of paragraph 4 relating to Explanation]”; |

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(B) in column (3), in item (vii), after the brackets and figures “(iv),” the brackets and figures “(iva),” shall be inserted;

- (d) against serial number 15, for item (vi) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

| (3)  | (4) | (5) |
|--|-----|-----|
| “(vi) Service of third party insurance of “goods carriage”                                   | 6   | -   |
| (vii) Financial and related services other than (i), (ii), (iii), (iv), (v), and (vi) above. | 9   | -”; |

- (e) against serial number 17, for item (viii) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

| (3)  | (4)   | (5) |
|--|---|-----|
| “(viiia) Leasing or renting of goods   | Same rate of central tax as applicable on supply of like goods involving transfer of title in goods | -   |
| (viii) Leasing or rental services, with or without operator, other than (i), (ii), (iii), (iv), (v), (vi), (vii) and (viiia) above | 9   | -”; |

- (f) against serial number 21, in column (3), in item (ii), after the brackets, figures and word “(i) above”, the words and number “and serial number 38 below” shall be inserted;  
 (g) against serial number 25, in column (3), in item (ii), after the brackets, figures and word “(i) above”, the words and number “and serial number 38 below” shall be inserted;  
 (h) against serial number 34,-

(A) against item (ii) in column (3), for the entry in column (4), the entry “6” shall be substituted;

(B) after item (ii) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be inserted, namely: -

| (3)   | (4) | (5) |
|---|-----|-----|
| “(iia) Services by way of admission to exhibition of cinematograph films where price of admission ticket is above one hundred rupees. | 9   | -”; |

(C) in item (iia), the words “exhibition of cinematograph films,” shall be omitted;

(D) in column (3), in item (vi), after the brackets and figures “(ii),” the brackets and figures “(iia),” shall be inserted;

- (i) after serial number 37 in column (1) and the entries relating thereto in column (2), (3), (4) and (5) the following serial number and entries shall be inserted, namely: -

|      |         |                                   |   |     |
|------|---------|-----------------------------------|---|-----|
| “38. | 9954 or | Service by way of construction or | 9 | -”; |
|------|---------|-----------------------------------|---|-----|

|  |      |  |  |  |
|--|------|--|--|--|
|  | 9987 | services, provided in relation of setting up of following, -<br>(a) Bio-gas plant<br>(b) Solar power based devices<br>(c) Solar power generating system<br>(d) Wind mills, Wind Operated Electricity Generator (WOEG)<br>(e) Waste to energy plants / devices<br>(f) Ocean waves/tidal waves energy devices/plants<br>Explanation:-This entry shall be read in conjunction with serial number 234 of Schedule 1 of the Finance Department notification No. 19829-FIN-CT1-TAX-0022-2017, dated the 29 <sup>th</sup> June, 2017, published in the Extraordinary issue No. 1133 of the <i>Odisha Gazette</i> , dated the 29 <sup>th</sup> June, 2017 bearing S.R.O.No. 295/2017 |  |  |
|--|------|--|--|--|

(ii) in paragraph 4 relating to Explanation, after clause (x), the following clauses shall be inserted, namely: -

“(xi) “specified organisation” shall mean, -

(a) Kumaon Mandal Vikas Nigam Limited, a Government of Uttarakhand Undertaking; or

(b) ‘Committee’ or ‘State Committee’ as defined in section 2 of the Haj Committee Act, 2002 (35 of 2002).

(xii) “goods carriage” has the same meaning as assigned to it in clause (14) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988).”.

2. This notification shall come into force on the 1<sup>st</sup> day of January, 2019.

[No. 40991

-FIN-CT1-TAX-0043-2017]

By order of the Governor

*Sauryajit Rout*  
Deputy Secretary to Government

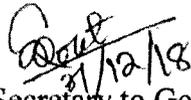
Memo No. 40992

/F., Date- 31.12.18

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.

Three hundred copies of the notification may please be supplied to this Department.

This is statutory and will bear SRO Number.

  
31/12/18  
Deputy Secretary to Government

Memo No. 40993

/F.,

Date- 31.12.18

Copy forwarded to the Commissioner of CT & GST, Odisha, Cuttack for information and necessary action.

  
31/12/18  
Deputy Secretary to Government

Memo No. 40994

/F.,

Date- 31.12.18

Copy forwarded to Head State Portal Group, IT Centre, Secretariat for hosting in the Orissa Government website – [www.orissagov.ocac.in](http://www.orissagov.ocac.in) Finance Department.

  
31/12/18  
Deputy Secretary to Government