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FINANCE DEPARTMENT

NOTIFICATION

The 27th July, 2018

S.R.O. No. 308/2018— In exercise of the powers conferred by clause (ii) of the proviso to sub-section (3) of Section 54 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 further amendments in the notification of the Government of Odisha in the Finance Department No. 19845-FIN-CT1-TAX-0022-2017, dated the 29th June, 2017, published in Extraordinary No. 1137, dated the 29th June of *Odisha Gazette*, bearing **S.R.O. No. 299/2017**, as amended from time to time and the last such amendment in the notifications of the Government of Odisha in the Finance Department No. 33019-FIN-TAX-0043/2017 dated the 14th November, 2017 published in the Extraordinary issue No. 1912 dated the 14th November, 2017 of the *Odisha Gazette* bearing **S.R.O. No. 550/2017**, namely:—

In the said notification, in the opening paragraph, the following proviso shall be inserted, namely,

“*Provided that,*—

- (i) nothing contained in this notification shall apply to the input tax credit accumulated on supplies received on or after the 1st day of August, 2018, in respect of goods mentioned at serial numbers 1, 2, 3, 4, 5, 6, 6A, 6B, 6C and 7 of the Table below; and
- (ii) in respect of said goods, any unutilised input tax credit lying in balance, after payment of tax for and upto the month of July, 2018, on the inward supplies received up to the 31st day of July 2018, shall lapse.”

2. This notification shall come into force on the 27th July, 2018.

[No.24928– FIN-CT1-TAX- 0043/2017/FIN.]

By Order of the Governor

SAUMYAJIT ROUT

Under-Secretary to Government