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#### FINANCE DEPARTMENT

#### NOTIFICATION

The 27th July, 2017

**S.R.O. No. 344**/2017— In exercise of 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, dated the 29th June, 2017 published in the Extraordinary issue No. 1133, of the *Odisha Gazette*, dated the 29th June, 2017 bearing SRO figure 295/2017, namely,—

In the said notification,—

- (1) in Schedule I-2.5%,—
  - (i) in Serial No.59, for the figure "1106 10 90" appearing in column (3), the figure "0713" shall be substituted;
  - (ii) in Serial No.61, for the figure "1106 10 90" appearing in column (2), the figure "0713" shall be substituted;
  - (iii) in Serial No.92,—
    - (a) for the figure "1702" appearing in column (2), the figure and word "1702 or 1704" shall be substituted; and
    - (b) for the words, "Palmyra sugar", appearing in column (3), the words and comma "Palmyra sugar, mishri, batasha, bura" shall be substituted;

- (iv) in Serial No.185, for the word "Agarbatti" appearing in column (3), the words and comma "Agarbatti, lobhan" shall be substituted;
- (v) in Serial No. 220, in column (3),—
  - (a) for the word "saima", the word "salma" shall be substituted;
  - (b) for the word "gotasitara", the words "gota, sitara" shall be substituted; and
  - (c) for the word "glzal", the word "gizai" shall be substituted; and
- (vi) in Serial No. 234, in column (3), after entry (g), the words and comma"(h) Photo voltaic cells, whether or not assembled in modules or made up into panels" shall be inserted;

### (2) in Schedule II-6%,—

- (i) in Serial No.14, in column (3), after the words "shelled or peeled", the words "and desiccated coconuts" shall be inserted;
- (ii) in Serial No.16, for the word "Dates" appearing in column (3), the words and bracket "Dates (soft or hard)" shall be substituted;
- (iii) in Serial No.56, for the words and bracket "serial figure 1(f)" appearing in column (3), the words and bracket "serial figure 1(g)" shall be substituted;
- (iv) in Serial No.74, for the figure "3302" appearing in column (2), the figure "3301" shall be substituted; and
- (v) in Serial No.231, for the words and figure "heading 9208" appearing in column
- (3), the words and figures, "heading 9208 or 9705" shall be substituted;

#### (3) in Schedule III-9%—

- (i) in Serial No. 55, for the words and bracket "(Fountain pen ink and Ball pen ink)" appearing in column (3), the words and bracket "(other than Fountain pen ink and Ball pen ink)" shall be substituted;
- (ii) in Serial No. 133, for the words "Artificial fur and articles thereof" appearing in column (3), the words "Artificial fur other than articles thereof" shall be substituted;

(iii) in Serial No. 233, the words "Sewing needles" appearing in column (3) shall be omitted;

(iv) in Serial No. 247, for the figure and word "0.12.5 mm" appearing in column

(3), the word and figure "0.15 mm" shall be substituted;

(v) in Serial No.323, for the figure "8522 90" appearing in column (2), the figure "8422 90" shall be substituted;

(vi) in Serial No. 395, for the words "Optical Fiber" appearing in column (3), "Optical Fibre Cable" shall be substituted; and

(vii) in Serial No. 447, the words "and other pens" appearing in column (3) shall be omitted;

## (4) in Schedule-IV-14%—

(i) in Serial No. 158, for the words and comma "optical fibres optical fibres, bundles or cables" appearing in column (3), the words and comma "optical fibres, optical fibre bundles or cables "shall be substituted;

(ii) in Serial No. 161, for the words "Optical Fiber" appearing in column (3),the words "Optical Fibre Cables" shall be substituted; and

(iii) in Serial No.215, for the words "Video games consoles and Machines" appearing in column (3), the words, comma, figures and brackets "Video games consoles and Machines, article and accessories for billiards [9504 20 00], other games operated by coins, banknotes, i.e., casino games [9504 20 00] and others [other than board games of 9504 90 90] shall be substituted.

[No.22448–FIN-CT1-TAX-0022/2017]

By Order of the Governor

S. ROUT

Deputy Secretary to Government