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FINANCE DEPARTMENT

NOTIFICATION

The 22nd September, 2017

**S.R.O. No.424/2017**— In exercise of the 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 Service 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*, bearing **S.R.O. No. 295/2017**, as amended from time to time, namely:—

In the said notification,—

(A) in Schedule I-2.5%,—

(i) against serial numbers 11, 13, 25, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 58 and 59, for the words “put up in unit container and bearing a registered brand name”, appearing in column (3), the words, brackets and letters “put up in unit container and,-

(a) bearing a registered brand name; or

(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the *ANNEXURE*]”, shall be substituted;

(ii) after Serial No. 29, the following serial number and the entries against it shall be inserted under appropriate column, namely:—

“29A.	0802	Walnuts, whether or not shelled” ;
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(iii) after Serial No. 33, the following serial number and the entries against it shall be inserted under appropriate column, namely:—

“33A.	0813	Tamarind, dried” ;
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(iv) after Serial No. 100, the following serial number and the entries against it shall be inserted under appropriate column, namely:—

“100A.	2106	Roasted Gram” ;
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(v) in Serial No. 105, the brackets and words, “[other than aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake]” appearing in column (3), shall be omitted;

(vi) in Serial No. 106, the brackets and words, “[other than aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake]” appearing in column (3), shall be omitted;

(vii) in Serial No. 107, for the words, “other than aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake” appearing in column (3), the words “other than cotton seed oil cake”, shall be substituted;

(viii) in Serial No. 185, for the words “Agarabatti, lobhan” appearing in column (3), the words “Agarbatti, lobhan, dhoopbatti, dhoop, sambhrani”, shall be substituted;

(ix) after Serial No. 198, the following serial number and entries shall be inserted under appropriate column, namely:–

“198A.	4601, 4602	Grass, leaf or reed or fibre products, including mats, pouches, wallets”;
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(x) in Serial No. 200, for the word “kites” appearing in column (3), the words “Kites, Paper mache articles”, shall be substituted;

(xi) after Serial No. 201, the following serial number and the entries shall be inserted under appropriate column, namely:–

“201A.	4907	Duty Credit Scrips” ;
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(xii) after Serial No. 219, the following serial numbers and the entries against them shall be inserted under appropriate column, namely:–

“219A.	5801	Corduroy fabrics
219B.	5808	Saree fall” ;

(xiii) after Serial No. 257, the following serial number and the entries shall be inserted under appropriate column, namely:–

“257A.	9404	Cotton quilts of sale value not exceeding Rs. 1000 per piece” ;
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(xiv) after Serial No. 259, the following serial number and the entries shall be inserted under appropriate column, namely:–

“259A.	9601	Worked corals other than articles of coral” ;
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(xv) for Serial No. 260 and the entries relating thereto, the following serial and entries against it shall be substituted under appropriate column, namely:-

“260.	9603 [other than 9603 10 00]	Broomsticks[other than brooms consisting of twigs or other vegetable materials bound together, with or without handles]” ;
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(xvi) after Serial No. 263, the following serial number and the entries against it shall be inserted under appropriate column, namely:-

“263A.	Any chapter	Rosaries, prayer beads or Hawan samagri” ;
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(B) in Schedule II-6%, -

- (i) in SerialNo. 15, the word “walnuts,” appearing in column (3) , shall be omitted;
- (ii) in Serial No. 17, for the words and figure “dried fruits of Chapter 8” appearing in column (3), the words, figure and brackets, “dried fruits of Chapter 8 [other than tamarind, dried]”, shall be substituted;
- (iii) in Serial No. 45, for the entry appearing in column (3), the entry “Texturised vegetable proteins (soya bari), Bari made of pulses including mungodi and batters, including idli / dosa batter”, shall be substituted;
- (iv) in Serial No. 46, for the words “ready for consumption form” appearing in column (3) , the words and brackets, “ready for consumption form(other than roasted gram), shall be substituted;
- (v) in Serial No. 49, for the words “put up in unit container and bearing a registered brand name” appearing in column (3), the words, brackets and letters “put up in unit container and, –

(a) bearing a registered brand name; or

(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any such actionable claim or enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the *ANNEXURE*]”, shall be substituted;

(vi) in Serial No. 73, for the word “agarbattis” appearing in column (3), the words, “agarbattis, lobhan, dhoopbatti, dhoop, sambhrani”, shall be substituted;

(vii)after Serial. No. 85, the following serial number and the entries against it shall be inserted under appropriate column, namely:-

“85A.	4016	Rubber bands” ;
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(viii) after Serial No. 92, the following serial number and the entries against it shall be inserted under appropriate column, namely:-

“92A.	44, 68, 83	Idols of wood, stone [including marble] and metals [other than those made of precious metals]”;
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(ix) after Serial No. 99, the following serial number and the entries against it shall be inserted under appropriate column, namely:–

“99A.	4419	Tableware and Kitchenware of wood” ;
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(x) in Serial No. 128, for the words “similar documents of title” appearing in column (3), the words and brackets, “similar documents of title[other than Duty Credit Scrips]”, shall be substituted;

(xi) in Serial No. 147, for the entry appearing in column (3), the entry “Woven pile fabrics and chenille fabrics except Corduroy fabrics, other than fabrics of heading 5802 or 5806”, shall be substituted;

(xii) in Serial No. 154, for the entry appearing in column (3), the entry “Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles[other than saree fall]”, shall be substituted;

(xiii) ) after Serial No. 171, the following serial number and the entries against it shall be inserted under appropriate column, namely:–

“171A.	6501	Textile caps ” ;
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(xiv) in Serial No. 176, after the words “Sand lime bricks” appearing in column (3), the words “or Stone inlay work” shall be inserted;

(xv) after Serial No. 176, the following serial number and the entries against it shall be inserted under appropriate column, namely:–

“176A.	6802	Statues, statuettes, pedestals; high or low reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage, etc.; other ornamental goods essentially of stone”;
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(xvi) after Serial No. 177, the following serial numbers and the entries against them shall be inserted under appropriate column, namely:–

“177A.	6909	Pots, jars and similar articles of a kind used for the conveyance and packing of goods of ceramic
177B.	6911	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china
177C.	6912	Tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china
177D.	6913	Statues and other ornamental articles”;

(xvii) after Serial No. 189, the following serial number and the entries against it shall be inserted under appropriate column, namely:–

“189A.	8306	Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal; metal bidriware”;
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(xviii) after Serial No. 195, the following serial number and the entries against it shall be inserted under appropriate column, namely:–

“195A.	8424	Nozzles for drip irrigation equipment or nozzles for sprinklers” ;
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(xix) after Serial No. 224, the following serial number and the entries against it shall be inserted under appropriate column, namely:–

“224A.	9404	Cotton quilts of sale value exceeding Rs. 1000 per piece” ;
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(xx) after Serial No. 231 and the entries relating thereto, the following serial number and the entries against it shall be inserted under appropriate column, namely:–

“231A.	9601	Worked ivory, bone, tortoise shell, horn, antlers, mother of pearl, and other animal carving material and articles of these materials, articles of coral (including articles obtained by moulding)”;
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(C) in Schedule III-9%,-

(i) in Serial No. 23, for the words and bracket “Diabetic foods;[other than Namkeens” appearing in column (3), the words and bracket, “Diabetic foods, Custard powder;[other than batters including idli/dosa batter, Namkeens”, shall be substituted;

(ii) in Serial No. 111, for the words “Plastic Tarpaulin” appearing in column (3), the words, “Plastic Tarpaulin, Medical grade sterile disposable gloves, Plastic raincoats”, shall be substituted;

(iii) after Serial No. 123, the following serial number and the entries against it shall be inserted under appropriate column, namely:–

“123A.	4016	Rice rubber rolls for paddy de-husking machine” ;
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(iv) Serial No. 140 and the entries thereof shall be omitted;

(v) in Serial No. 157, for the words “Braille paper” appearing in column (3), the words “Braille paper, kites, Paper mache articles” shall be substituted;

(vi) in Serial No. 172, for the words, “of felt” appearing in column (3), the words and brackets, “of felt [other than textile caps]”, shall be substituted;

(vii) Serial Nos. 186 and 187 and the entries thereof shall be omitted;

(viii) Serial No. 304 and entries thereof shall be omitted;

(ix) in Serial No. 325, for the words “other than fire extinguishers, whether or not charged” appearing in column (3), the words, “other than fire extinguishers, whether or not charged and Nozzles for drip irrigation equipment or nozzles for sprinklers” shall be substituted;

(x) in Serial No. 384, for the words and figures, “Computer monitors not exceeding 17 inches” appearing in column (3), the words and figures, “Computer monitors not exceeding 20 inches”, shall be substituted;

(xi) in Serial No. 438, for the entry appearing in column (3), the entry, “Coir mattresses, cotton pillows and mattresses”, shall be substituted;

(xii) after Serial No. 449, the following serial number and the entries against it shall be inserted under appropriate column, namely:–

“449A.	9613	Kitchen gas lighters” ;
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(D) in Schedule-IV-14%,–

(i) in Serial No. 9, the words “ , Custard powder” appearing in column (3) shall be omitted;

(ii) in Serial No. 45, for the words, “ plastic tarpaulins” appearing in column (3), the words “plastic tarpaulins, medical grade sterile disposable gloves, plastic raincoats”, shall be substituted;

(iii) in Serial No. 49, for the words, “other than erasers” appearing in column (3), the words, “other than erasers, rubber bands, rice rubber rolls for paddy de-husking machine”, shall be substituted;

(iv) in Serial No. 70, for the words, “ of Other calcareous stone” appearing in column (3), the words and brackets, “of Other calcareous stone [other than statues, statuettes, pedestals; high or low reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage; other ornamental goods essentially of stone]”, shall be substituted;

(v) in Serial No. 85, the words, “ ;ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods” appearing in column (3), shall be omitted;

(vi) Serial No. 87 and the entries thereof shall be omitted;

(vii) in Serial No. 154, for the words and figures, “other than computer monitors not exceeding 17 inches” appearing in column (3), the words and figures, “other than computer monitors not exceeding 20 inches”, shall be substituted;

(viii) Serial No. 219 and entries thereof shall be omitted;

(ix) in Serial No. 222, for the words, “other than flints and wicks” appearing in column (3), the brackets and words, “[other than flints, wicks or Kitchen gas lighters]”, shall be substituted;

(E) in Schedule-V-1.5%, in Serial No. 2, for the words, “other than Non-Industrial Unworked or simply sawn, cleaved or bruted” appearing in column (3), the words, “other than industrial or non-

industrial, unworked or simply sawn, cleaved or bruted, including unsorted diamonds”, shall be substituted;

(F) in Schedule-VI-0.125%, in Serial No. 1, for the entry in column (3), the entry, “Diamonds, industrial or non-industrial, unworked or simply sawn, cleaved or bruted, including unsorted diamonds”, shall be substituted;

(G) in the *Explanation*, for clause (ii), the following clause shall be substituted, namely: –

“(ii)(a) The phrase “brand name” means brand name or trade name, that is to say, a name or a mark, such as symbol, monogram, label, signature or invented word or writing which is used in relation to such specified goods for the purpose of indicating, or so as to indicate a connection in the course of trade between such specified goods and some person using such name or mark with or without any indication of the identity of that person; and

(b) the phrase “registered brand name” means,-

(A) a brand registered as on the 15th May, 2017 under the Trade Marks Act, 1999. irrespective of whether or not the brand is subsequently deregistered;

(B) a brand registered as on the 15th May, 2017 under the Copyright Act, 1957(14 of 1957);

(C) a brand registered as on the 15th May, 2017 under any law for the time being in force in any other country.”; and

(H) after paragraph 2, the following Annexure shall be inserted, namely: -

“*ANNEXURE*

For foregoing an actionable claim or enforceable right on a brand name,—

(a) the person undertaking packing of such goods in unit containers which bear a brand name shall file an affidavit to that **effect with the jurisdictional commissioner of State tax** that he is voluntarily foregoing his actionable claim or enforceable right on such brand name as defined in *Explanation* (ii)(a); and

(b) the person undertaking packing of such goods in unit containers which bears a brand name shall, on each such unit containers, clearly print in indelible ink, both in English and the local language, that in respect of the brand name as defined in *Explanation* (ii)(a) printed on the unit containers he has foregone his actionable claim or enforceable right voluntarily.”.

[No.28062– FIN-CT1- TAX-0043/2017/FIN.]

By Order of the Governor

S. ROUT

Under-Secretary to Government