FINANCE DEPARTMENT

NOTIFICATION

The 18th October, 2017

S.R.O. No.502/2017— In exercise of the powers conferred by Section 147 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 notify the supplies of goods listed in column(2)of the Table below as deemed exports, namely:—

Table

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Description of supply</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Supply of goods by a registered person against Advance Authorisation</td>
</tr>
<tr>
<td>2.</td>
<td>Supply of capital goods by a registered person against Export Promotion Capital Goods Authorisation.</td>
</tr>
<tr>
<td>3.</td>
<td>Supply of goods by a registered person to Export Oriented Unit</td>
</tr>
<tr>
<td>4.</td>
<td>Supply of gold by a bank or Public Sector Undertaking specified in the notification No. 50/2017-Customs, dated the 30th June, 2017 (as amended) against Advance Authorisation.</td>
</tr>
</tbody>
</table>

Explanation —

For the purposes of this notification, —

1. “Advance Authorisation” means an authorisation issued by the Director General of Foreign Trade under Chapter 4 of the Foreign Trade Policy 2015-20 for import or domestic procurement of inputs on pre-import basis for physical exports.
2. Export Promotion Capital Goods Authorisation means an authorisation issued by the Director General of Foreign Trade under Chapter 5 of the Foreign Trade Policy 2015-20 for import of capital goods for physical exports.
3. “Export Oriented Unit” means an Export Oriented Unit or Electronic Hardware Technology Park Unit or Software Technology Park Unit or Bio-Technology Park Unit approved in accordance with the provisions of Chapter 6 of the Foreign Trade Policy 2015-20.

[No.30285– FIN-CT1-TAX-0043/2017/FIN.]

By Order of the Governor

S. ROUT

Under-Secretary to Government

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