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FINANCE DEPARTMENT

NOTIFICATION

The 18th July, 2022

S.R.O. No. 475/2022— In exercise of the powers conferred by sub-section (1) of Section 11 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 makes the following further amendments in the notification of the Government of Odisha in the Finance Department No. 19833—FIN-CT1-TAX-0022/2017, dated the 29th June, 2017, published in the Extraordinary issue No.1134 of the *Odisha Gazette*, dated the 29th June, 2017 bearing **S.R.O. No. 296/2017**, as amended from time to time, and the last such amendment is made in the notification of the Government of Odisha in the Finance Department No.36631—FIN-CT1-TAX-0002/2020, dated the 31st December, 2021 published in the Extraordinary issue No.2149 of the *Odisha Gazette*, dated the 31st December, 2021 bearing **S.R.O. No. 520/2021**, namely:—

In the said notification,

(A) in the Schedule, -

- (i) against Serial numbers 9 and 22, in column (3), for the portion beginning with the words “other than those put up in” and ending with the words “conditions as in the *ANNEXURE I*]”, the words “, other than pre-packaged and labelled” shall be substituted;
- (ii) against Serial No. 26, for the entry in column (3), the entry “Curd, Lassi, Butter milk, other than pre-packaged and labelled” shall be substituted;
- (iii) against Serial numbers 27, 29, 30B, 45, 46A, in column (3), for the portion beginning with the words “other than those put up in” and ending with the words “conditions as in the *ANNEXURE I*]”, the words “, other than pre-packaged and labelled” shall be substituted;

- (iv) against Serial No. 46B, in column (3), for the portion beginning with the words "[other than those" and ending with the words "conditions as in the *ANNEXURE I*]", the words ", other than pre-packaged and labelled" shall be substituted;
- (v) against Serial numbers 65, 66, 67, 68, 69, 70, 71, 72, 73, 74 and 75, in column (3), for the portion beginning with "[other than those" and ending with the words "conditions as in the *ANNEXURE I*]", the words ", other than pre-packaged and labelled" shall be substituted;
- (vi) against Serial numbers 77 and 78, in column (3), for the portion beginning with the words "[other than those" and ending with the words "conditions as in the *ANNEXURE I*]", the words ", other than pre-packaged and labelled" shall be substituted;
- (vii) against Serial No. 94, for the entry in column (3), the entry "(i) Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery, other than pre-packaged and labelled.;"
 - (ii) Khandsari Sugar, other than pre-packaged and labelled" shall be substituted;
- (viii) against Serial No. 95, in column (3), after the word "Murki", the words and symbols ", other than pre-packaged and labelled" shall be inserted;
- (ix) against Serial No. 97A, in column (3), for the portion beginning with the words "other than those put up" and ending with the words "as specified in the *ANNEXURE I*]", the words ", other than pre-packaged and labelled" shall be substituted;
- (x) against Serial No. 99, in column (3), the word "purified, " shall be omitted;
- (xi) against Serial No. 108, in column (3), for the portion beginning with the words "[other than those" and ending with the words "conditions as in the *ANNEXURE I*]", the words ", other than pre-packaged and labelled" shall be substituted;
- (xiii) Serial numbers 118 and 122 and the entries relating thereto shall be omitted;
- (xiv) against Serial No. 132A, in column (3), for the portion beginning with the words "other than those put up" and ending with the words "as in the *ANNEXURE I*]", the words ", other than pre-packaged and labelled" shall be substituted;
- (xv) Serial No. 141 and the entries relating thereto shall be omitted;

(B) after the Schedule, in the *Explanation*, for clause (ii), the following clause shall be substituted, namely:—

“(ii) The expression ‘pre-packaged and labelled’ means a ‘pre-packaged commodity’ as defined in clauses (l) of Section 2 of the Legal Metrology Act., 2009 (1 of 2010) where, the package in which the commodity is pre-packed or a label securely affixed thereto is required to bear the declarations under the provisions of the Legal Metrology Act., 2009 (1 of 2010) and the rules made thereunder.”.

[No.17993—FIN-CT1-TAX-0001/2022/FIN.]

By Order of the Governor

DEBASHISH SAHOO

Under-Secretary to Government