

**GOVERNMENT OF ODISHA**  
**FINANCE DEPARTMENT**

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**Notification**  
The 31<sup>st</sup> December, 2022

S.R.O. No.                      – In exercise of the powers conferred by sub-section (3) 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 further amendments in the notification of the Government of Odisha in the Finance Department No. 19841-FIN-CT1-TAX-0022/2017, dated the 29th June, 2017, published in the Extraordinary issue No.1136 of the Odisha Gazette, dated the 29th June, 2017 bearing S.R.O. No. 298/2017, 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. 28628-FIN-CT1-TAX-0002/2020, dated the 11<sup>th</sup> October, 2021 published in the Extraordinary issue No.1648 of the Odisha Gazette, dated the 11<sup>th</sup> October, 2021 bearing S.R.O. No. 355/2021, namely:-

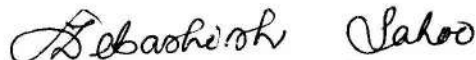
In the said notification, in the Table, for Serial No. 3A and the entries relating thereto, the following entries shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)
" 3A.	3301 24 00, 3301 25 10, 3301 25 20, 3301 25 30, 3301 25 40, 3301 25 90	Following essential oils other than those of citrus fruit namely: - (a) Of peppermint ( <i>Mentha piperita</i> ); (b) Of other mints : Spearmint oil ( <i>ex-mentha spicata</i> ), Water mint-oil ( <i>ex-mentha aquatic</i> ), Horsemint oil ( <i>ex-mentha sylvestries</i> ), Bergament oil ( <i>ex-mentha citrate</i> ), <i>Mentha arvensis</i>	Any unregistered person	Any registered person";

2. This notification shall come into force with effect from the 1<sup>st</sup> day of January, 2023.

[No. 33739 -FIN-CT1-TAX-0001/2022]

By order of the Governor

  
Under Secretary to the Government

Memo No. 33740

/F., Date- 31.12.2022

Copy forwarded to the Gazette Cell of Commerce & Transport Department, Government of Odisha, Bhubaneswar/ the Deputy Director, Secretariat Press, Bhubaneswar for information and necessary action with a request to publish this notification in an extraordinary issue of the Odisha Gazette immediately.

Ten copies of the notification may please be supplied to this Department.

This is statutory and will bear SRO Number.

Email- [secretariatpressbbsr@gmail.com](mailto:secretariatpressbbsr@gmail.com)

[deputydirectorpp@rediffmail.com](mailto:deputydirectorpp@rediffmail.com)

*Sebashish Sahoo*  
Under Secretary to Government

Memo No. 33741

/F.,

Date- 31.12.2022

Copy forwarded to the Commissioner of CT & GST, Odisha, Cuttack for information and necessary action.

*Sebashish Sahoo*  
Under Secretary to Government

Memo No. 33742

/F.,

Date- 31.12.2022

Copy forwarded to Sri Tapan Kumar Pattanaik, Sub-Nodal Officer(E-Gazette), FID, Finance Department for hoisting in the Finance website (<https://finance.odisha.gov.in>).

Email: [tkpattanaik@gmail.com](mailto:tkpattanaik@gmail.com)

*Sebashish Sahoo*  
Under Secretary to Government

**GOVERNMENT OF ODISHA**  
**FINANCE DEPARTMENT**

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**Notification**  
**The 31<sup>st</sup> December, 2022**

S.R.O. No.                                 – In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 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. 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 S.R.O. No. 295/2017, 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. 17989-FIN-CT1-TAX-0001/2022, dated the 18<sup>th</sup> July, 2022 published in the Extraordinary issue No.2278 of the Odisha Gazette, dated the 18<sup>th</sup> July, 2022 bearing S.R.O. No. 474/2022, namely:–

In the said notification, -

(A)       in Schedule I – 2.5%, -

(i) against serial number 102A, in column (3), for the entry, the following entry shall be substituted, namely: -

“Ethyl alcohol supplied to Oil Marketing Companies or Petroleum refineries for blending with motor spirit (petrol)”;

(ii) against serial number 103A, in column (3), for the entry, the following entry shall be substituted, namely: -

“Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants [other than aquatic feed including shrimp feed and prawn feed, poultry feed and cattle feed, including grass, hay and straw, supplement and additives, husk of pulses including chilka,

concentrates including chuni or churi, khanda, wheat bran, de-oiled cake]”;

(B) in Schedule II – 6%,

(i) against serial number 48, in column (3), for the entry, the following entry shall be substituted, namely: -

“Fruit pulp or fruit juice based drinks [other than Carbonated Beverages of Fruit Drink or Carbonated Beverages with Fruit Juice]”;

(ii) against serial number 180, in column (3), for the entry, the following entry shall be substituted, namely: -

“Mathematical boxes, geometry boxes and colour boxes”;

(C) in Schedule III – 9%, against serial number 25, in column (3), for the entry, the following entry shall be substituted, namely: -

“Ethyl alcohol and other spirits, denatured, of any strength [other than ethyl alcohol supplied to Oil Marketing Companies or Petroleum refineries for blending with motor spirit (petrol)]”.

2. This notification shall come into force with effect from the 1<sup>st</sup> day of January, 2023.

[ No. 33725 - FIN-CT1-TAX-0001/2022 ]

By order of the Governor

*Sebashiro Sahoo*  
Under Secretary to Government

Memo No.

33726

/F.,

Date- 31.12.2022

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*Debashish Sahoo*

Under Secretary to Government

Memo No.

33727

/F.,

Date-

31.12.2022

Copy forwarded to the Commissioner of CT & GST, Odisha, Cuttack for information and necessary action.

*Debashish Sahoo*

Under Secretary to Government

Memo No.

33728

/F.,

Date-

31.12.2022

Copy forwarded to Sri Tapan Kumar Pattanaik, Sub-Nodal Officer(E-Gazette), FID, Finance Department for hoisting in the Finance website (<https://finance.odisha.gov.in>).

Email: [tkpattanaik@gmail.com](mailto:tkpattanaik@gmail.com)

*Debashish Sahoo*

Under Secretary to Government



**Memo No.**

33736

**/F.,**

**Date-** 31.12.2022

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*Sebashish Sahoo*  
Under Secretary to Government

**Memo No.**

33737

**/F.,**

**Date-** 31.12.2022

Copy forwarded to the Commissioner of CT & GST, Odisha, Cuttack for information and necessary action.

*Sebashish Sahoo*  
Under Secretary to Government

**Memo No.**

33738

**/F.,**

**Date-** 31.12.2022

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*Sebashish Sahoo*  
Under Secretary to Government

**GOVERNMENT OF ODISHA  
FINANCE DEPARTMENT**

\*\*\*\*\*

**Notification  
The 31<sup>st</sup> December, 2022**

S.R.O. No.                                 –In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, 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. 19873-FIN-CT1-TAX-0022/2017, dated the 29th June, 2017, published in the Extraordinary issue No.1144 of the Odisha Gazette, dated the 29th June, 2017 bearing S.R.O. No. 306/2017, 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. 18033-FIN-CT1-TAX-0001/2022, dated the 18<sup>th</sup> July, 2022 published in the Extraordinary issue No.2289 of the Odisha Gazette, dated the 18<sup>th</sup> July, 2022 bearing S.R.O. No. 485/2022, namely:–

In the said notification,

(i) against serial number 12, in column (3), after the entry, the following explanation shall be inserted, namely-

“Explanation. - For the purpose of exemption under this entry, this entry shall cover services by way of renting of residential dwelling to a registered person where, –

(i) the registered person is proprietor of a proprietorship concern and rents the residential dwelling in his personal capacity for use as his own residence and;


(ii) such renting is on his own account and not that of the proprietorship concern.”;

(ii) serial number 23A and the entries relating thereto, shall be omitted.

2. This notification shall come into force with effect from the 01<sup>st</sup> day of January, 2023.

[No. 33729-FIN-CT1-TAX-0001/2022]

By order of the Governor

  
Under Secretary to Government

**Memo No.** 33730

**/F., Date-** 31.12.2022

Copy forwarded to the Gazette Cell of Commerce & Transport Department, Government of Odisha, Bhubaneswar/ the Deputy Director, Secretariat Press, Bhubaneswar for information and necessary action with a request to publish this notification in an extraordinary issue of the Odisha Gazette immediately.

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[deputydirectorpp@rediffmail.com](mailto:deputydirectorpp@rediffmail.com)

*Debashish Sahoo*  
Under Secretary to Government

**Memo No.** 33731

**/F.,**

**Date-** 31.12.2022

Copy forwarded to the Commissioner of CT & GST, Odisha, Cuttack for information and necessary action.

*Debashish Sahoo*  
Under Secretary to Government

**Memo No.** 33732

**/F.,**

**Date-** 31.12.2022

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*Debashish Sahoo*  
Under Secretary to Government