

**GOVERNMENT OF ODISHA
FINANCE DEPARTMENT**

NOTIFICATION

The 17th September, 2025

S.R.O. No. - In exercise of the powers conferred by sub-section (6) of section 54 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017)(hereafter referred to as the "said Act"), the State Government on the recommendations of the Goods and Services Tax Council, do hereby notify the following category of registered persons who shall not be allowed refund on provisional basis under the said Act, namely :-

(a) Any person, who has not undergone Aadhaar authentication under rule 10B of the Odisha Goods and Services Tax Rules, 2017;

(b) Any person, who is engaged in the supply of the goods bearing description specified in column (3), falling under Chapter or heading or sub-heading or tariff item specified in column (2), of the Table below:

Table

S. No.	Chapter/ Heading/ Sub- heading/ Tariff item	Description of Goods
(1)	(2)	(3)
1.	0802 80	Areca nuts
2.	2106 90 20	Pan masala
3.	24	Tobacco and manufactured tobacco substitutes
4.	3301	Essential oils

Explanation. -

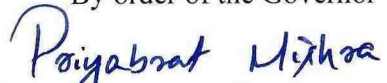
(i) In this notification, "tariff item", "heading", "sub-heading" and "Chapter" shall mean respectively a tariff item, heading, sub-heading, and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);

(ii) The rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

2. This notification shall come into force with effect from the 1st day of October, 2025.

[No. 26855- FIN-CT1-TAX-0001-2025]

By order of the Governor


Under Secretary to Government

Memo No. 26856/F., Dt. 17.09.2025

Copy forwarded to the Gazette Cell of **Commerce & Transport** Department, Government of Odisha, 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
deputydirectorpp@rediffmail.com



Under Secretary to Government

Memo No. 26857/F., Dt. 17.09.2025

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



Under Secretary to Government

Memo No. 26858/F., Dt. 17.09.2025

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



Under Secretary to Government