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## FINANCE DEPARTMENT

### NOTIFICATION

The 3rd January, 2020

**S.R.O. No. 02/2020.**— In exercise of the powers conferred by sub-section (3) and sub-section 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 and 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. 33430-FIN-CT1-TAX-0043/2017, dated the 30th September, 2019 published in the Extraordinary issue No. 1889 of the *Odisha Gazette*, dated the 30th September, 2019 bearing **S.R.O. No. 331/2019**, namely:—

In the said notification, in the Table, against serial number 41, —

- (a) in column(3), for the figure “50”, at both the places where they occur, the figure “20” shall be substituted;
- (b) for the entry in column (5), the following entries shall be substituted, namely,—

(5)

“Provided that the leased plots shall be used for the purpose for which they are allotted, that is, for industrial or financial activity in an industrial or financial business area:

Provided further that the State Government concerned shall monitor and enforce the above condition as per the order issued by the State Government in this regard:

Provided also that in case of any violation or subsequent change of land use, due to any reason whatsoever, the original lessor, original lessee as well as any subsequent lessee or buyer or owner shall be jointly and severally liable to pay such amount of State tax, as would have been payable on the upfront amount charged for the long term lease of the plots but for the exemption contained herein, along with the applicable interest and penalty:

Provided also that the lease agreement entered into by the original lessor with the original lessee or subsequent lessee, or sub-lessee, as well as any subsequent lease or sale agreements, for lease or sale of such plots to subsequent lessees or buyers or owners shall

incorporate in the terms and conditions, the fact that the State tax was exempted on the long term lease of the plots by the original lessor to the original lessee subject to above condition and that the parties to the said agreements undertake to comply with the same.”.

2. This notification shall be deemed to have come into force with effect from the 1<sup>st</sup> day of January, 2020.

[No.219-FIN-CT1-TAX-0043/2017]

By Order of the Governor

SAUMYAJIT ROUT

Deputy Secretary to the Government