

**GOVERNMENT OF ODISHA
FINANCE DEPARTMENT**

Notification

The 8th December, 2011

SRO No. _____/ In exercise of the powers conferred by sub-section (1) of section 102A of the Orissa Value Added Tax Act, 2004 (Orissa Act 4 of 2005), the State Government do hereby make the following amendments to Schedule B to the said Act, namely:-

AMENDMENTS

In PART II of the said Schedule B,

- (i) after serial No. 31, the following serial and the entry against it shall be inserted, namely:-
"31A. Coconut oil"
- (ii) in the entry appearing in column (2), against serial No. 47, the words "other than coconut oil" appearing after the words "Edible oils" shall be omitted;
- (iii) after serial No. 48, the following serial and the entry against it shall be inserted, namely:-
"48A Excavator, back-hoe loader, bulldozer";
- (iv) after serial No.54A, the following serial and the entry against it shall be inserted, namely:-
"54AA. Glass and Glass sheets";
- (v) after serial No. 62, the following serial and the entry against it shall be inserted, namely:-
"62A, Plywood, laminates, particle board, hard board, block board, Medium Density Fibre (MDF) Board, veneer and insulated board" ;

- (vi) In the serial No. 68-
- (1) in the entry appearing in column (2), in clause (xv), the words and symbol "copper;" appearing at the end shall be substituted by the words and comma "copper, and barbed wire;"
 - (2) after clause (xvi), the following clause and entry against it shall be inserted, namely:-
"(xvii) fabricated iron and steel structurals used for plants and machineries."
- (vii) In serial No. 69-
- (1) in the entry appearing in column (2), in clause (a), for the words "cellular phones" the words "cellular phones costing up to Rupees five thousands" shall be substituted; and
 - (2) in the entry appearing in column (2), in clause (o), the words "digital still image video cameras" appearing after the words "radio broadcasting or apparatus" shall be omitted ;
- (viii) in the entry appearing in column (2), against serial No. 113, the words "and made up sarees" shall be added after the words "Textile fabric";
- (ix) in the entry appearing in column (2), against serial No. 114, the words "made up sarees" appearing after the words and symbol "apparels of all sorts," shall be omitted ;
- (x) the explanation, appearing after serial No. 125 and the entries against it, shall be omitted;
- (xi) in the explanation appearing after serial No. 131, the words and symbol 'Textile fabric' shall be substituted by the words and symbol 'Textile fabric and made up sarees'.

[No. 52006 – CTA-7/11-F]

By order of the Governor


8/12/11
Under Secretary to Government

