

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

NOTIFICATION

The 2nd July, 2012

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

AMENDMENT

In Schedule B,-
(A) in PART II,

- (i) in the entry appearing in column(2) against serial No.6, the words and coma “fly ash bricks” appearing therein shall be omitted;
 - (ii) in the entry appearing in column(2) against serial No.48A, after the words and coma “Excavator, backhoe loader, bulldozer” the following shall be added, namely:-
“ ,all kinds of crane and wheel loader”
 - (ii) in the entry appearing in column(2) against serial No. 65, after the words “havan samagri including” the words and coma “camphar or karpoor,” shall be inserted;
 - (iv)after serial No 107, the following serial and entries against it shall be inserted, namely:-
“107A. Soya nuggets commonly known as soya badi”; and
 - (v) after Serial No 98, the following Serial and entries against it shall be inserted, namely:-
“98A. Sanitary napkins and diapers”;
- (B) after PART II, the following sub PART shall be inserted, namely:-

“ PART IIA

GOODS TAXABLE AT OTHER RATES

Sl. No.	Name of commodities	Rate of tax applicable
1.	Unmanufactured Tobacco, beedis and tobacco used in manufacture of beedis	10%
2.	Tobacco and its products other than unmanufactured tobacco, beedis and tobacco used in manufacture of beedis	25% .”

[No.24738- FIN-CT1-TAX-0025-2012]

By order of the Governor

S. Rout
Under Secretary to Government