

GOVERNMENT OF ODISHA

FINANCE DEPARTMENT

Notification

The 17/1/2014.

SRO NO-----In exercise of the powers conferred by sub section(1) of section102A 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

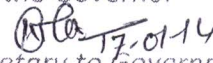
In Schedule B, in PART IIA, after serial No.3, the following serial and the entry against it shall be inserted under appropriate column, namely:-

"4. Pre-owned commercial vehicles sold through Registered dealers. 2%".

Explanation- The selling dealer shall not be entitled to any claim for input tax credit on the tax paid on the materials purchased for use in renovation or repair of the pre-owned commercial vehicles before resale.

[No- 1276 -FIN-CT1-TAX-0009-2013]

By order of the Governor


17.01.14
Under Secretary to Government

Memo No. 1277 /F., Date- 17/11/2014

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.

Four hundred copies of the notification may please be supplied to this Department and three hundred copies to Commissioner of Commercial Taxes, Odisha, Cuttack.

This is statutory and will bear SRO Number.

Memo No. 1278 /F., Date- 17/11/2014 Under Secretary to Government

Copy forwarded to the Commissioner of Commercial Taxes, Odisha, Cuttack for information and necessary action.

Memo No. 1279 /F., Date- 17/11/2014 Under Secretary to Government

Copy forwarded to Head State Portal Group, IT Centre, Secretariat for hosting in the Orissa Government website – www.orissagov.ocac.in Finance Department.

Under Secretary to Government