

GOVERNMENT OF ODISHA

FINANCE DEPARTMENT

NOTIFICATION

The 26.12.2015 2015

S.R.O. No. - /2014 – In exercise of the powers conferred by section 17-A of the Odisha Value Added Tax Act, 2004 (Odisha Act 4 of 2005), the State Government having been satisfied that it is necessary so to do in the public interest, do hereby exempt the goods (as goods or any other form) sold in course of execution of works contract to a Developer, Co-Developer and Units of a Special Economic Zones for carrying out authorised operations within the processing area of a Special Economic Zones (SEZ) duly established in the State under the Special Economic Zones Act,2005 and the policy for Special Economic Zones-2015 issued in the Resolution of the Government of Odisha in the Industries Department No. 3971-XIX-HI-53/2015-1, dated the 18<sup>th</sup> June, 2015 published in the extraordinary issue no. 985 dated the 25<sup>th</sup> June, 2015 from payment of tax under the provisions of the said Act subject to following conditions, namely:-

1. The aforesaid exemption shall also be applicable to a contractor and sub-contractor engaged by the Developer, Co-Developer and Units of a Special Economic Zones for carrying out authorised operations within the processing areas of the Special Economic Zones.
2. The aforesaid exemption shall be applicable from the date of issue of eligibility certificate by Industrial Promotion and Investment Corporation of Odisha Limited (IPICOL) in favour of the Developer, Co-Developer and Units of Special Economic Zones.
3. The Developer, Co-Developer and Units including the contractors and sub-contractors shall submit monthly information regarding purchase of goods (as goods or any other form) to the Joint Commissioner of Commercial Taxes of the concerned Range as the case may be within twenty one days from the end of the relevant month in the format appended hereto duly signed by authorised officer of the Developer, Co-Developer and Units of Special Economic Zones.

[No. 33082-FIN-CT1-TAX-0025-2015]

By order of the Governor

*[Signature]*  
26.12.15

Under Secretary to Government

Memo No. 33083 /F., Date- 26-12-2015

Copy forwarded to the Gazette Cell of Commerce & Transport (Commerce) 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 One hundred copies to C.C.T., Odisha, Cuttack.

This is statutory and will bear SRO Number.

*Q. R. S. R.*  
26-12-15

Under Secretary to Government

Memo No. 33084 /F., Date- 26-12-2015

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

*Q. R. S. R.*  
26-12-15

Under Secretary to Government

Memo No. 33085 /F., Date- 26-12-2015

Copy forwarded to the Head State Portal Group, IT Centre, Secretariat for hosting in the Odisha Government website- [www.Odishagov.ocac.in](http://www.Odishagov.ocac.in)- Finance Department.

*Q. R. S. R.*  
26-12-15

Under Secretary to Government

