S.R.O. No. 371/2017— 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 from tax the sale of Aviation Turbine Fuel (ATF) to Regional Connectivity Scheme (RCS) flights at RCS airports under RCS-UDAN to the extent to which the rate of tax in respect thereof exceeds 1% with the following conditions, namely:—

1. The tax exemption shall be applicable only for Regional Connectivity Scheme (RCS) flights at RCS airports under RCS-UDAN in the Civil Aviation Policy of Ministry of Civil Aviation, Government of India for a period of ten years.

2. That, the RCS flights shall give a certificate to the selling dealer (Oil Company) of Aviation Turbine Fuel (ATF) at RCS airport in the State in the pro forma appended herewith about detail purchase of Aviation Turbine Fuel (ATF).

**PRO FORMA**

To

M/S. ____________________________________________________________

(Name of dealer selling Aviation Turbine Fuel)

Certified that Aviation Turbine Fuel (ATF) as detailed below have been purchased from the ____________________________________________________ for the RCS flight

(Name of dealer selling Aviation Turbine Fuel)

---------------------------------- Bearing No---------------------------- leaves for------------------.

(Name of Airlines)
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<th>Invoice No &amp; Date</th>
<th>Quantity</th>
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Date:                      

Signature of Authorised Officer of the Airlines

Name of Authorised Officer of the Airlines

[No. 24567–FIN-CT1-TAX-0024/2017/FIN.]

By Order of the Governor

S. ROUT

Under-Secretary to Government