FINANCE DEPARTMENT
NOTIFICATION

The 23rd November, 2017

S.R.O. No.575/2017— In exercise of the power 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 alteration and addition in the entries to SCHEDULE C to the said Act, namely:—

In SCHEDULE C,—

(i) in serial number 3, for the words “Natural Gas” appearing in column (2), the words “Natural Gas other than those covered under serial no. 3A and 3B.” shall be substituted; and

(ii) after serial no.3, the following serials and entries against them shall be inserted under appropriate column namely:—

<table>
<thead>
<tr>
<th>(1)</th>
<th>(2)</th>
<th>(3)</th>
</tr>
</thead>
<tbody>
<tr>
<td>“3A.</td>
<td>Natural Gas, when sold to an industrial unit only for use in the process of manufacturing</td>
<td>5%</td>
</tr>
<tr>
<td>3B.</td>
<td>Piped Natural Gas, when sold for domestic use</td>
<td>5%</td>
</tr>
</tbody>
</table>

[No.34398–FIN-CT1-TAX- 0070/2017/FIN.]

By Order of the Governor

S. ROUT
Under Secretary to Government

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