

FINANCE DEPARTMENT

NOTIFICATION

The 30th March 1991

S. R. O. No. 173/91—In exercise of the powers conferred by sub-section (1) of Section 5 of the Orissa Sales Tax Act, 1947 (Orissa Act 14 of 1947), the State Government do hereby direct that with effect from the 1st day of April, 1991, the following amendments shall be made in the notification of the Government of Orissa in the Finance Department No. 21987—CTA-98/90-F., dated the 30th June 1990, namely:—

AMENDMENTS

In the Schedule to the said notification.—

(a) for the words "Aluminium Ingot" appearing in column (2) against serial No. 11, the words "Aluminium Ingot and Aluminium Wire rod of all varieties" shall be substituted,

(b) after Serial No. 12, the following new Serial and entries shall be inserted under appropriate columns, namely:—

| (1) | (2) | (3) |
|-------|----------|------------------|
| "12-A | Arecanut | Eight per cent"; |

(c) in the entries against Serial No. 22, for the words "Hosiery Goods" appearing in column (2) and "Eight per cent" appearing in column (3), the words "Hosiery Goods and Readymade Garments" and "Four per cent" shall respectively be substituted";

(d) in the entries against Serial No. 32

(i) after the word and comma "components" appearing in column (2), the word and comma "accessories", shall be inserted ;

(ii) for the words "Eight per cent" appearing in column (3), the words "Four per cent" shall be substituted ;

(e) after Serial No. 34, the following new Serial and entries shall be inserted under appropriate columns, namely:—

| (1) | (2) | (3) |
|-------|---|------------------|
| "34-A | Dhan'a, Methi, Kalajira, Panmadhuri, Postak, Jeera, Dry chillies and Tejpatra. | Eight per cent"; |

(f) after Serial No. 41, the following new Serial and entries shall be inserted under appropriate columns, namely:—

| (1) | (2) | (3) |
|-------|-------------------|------------------|
| "41-A | Electric Pump Set | Eight per cent"; |

(g) in the entries against Serial No. 67,—

(i) for the words "Motor vehicle including chassis of motor vehicle and spare parts, components of motor vehicle, motor car, fuel efficient motor car but excluding tractor and its trailer" appearing in column (2), the words "Motor vehicle including chassis of motor vehicle, motor car, trekker and Jeep but excluding tractor and its trailer" shall be substituted ;

(ii) for the words "Twelve per cent" appearing in column(3) against Serial No. 67 the words "Eight per cent" shall be substituted.

(h) in the entries against Serial No. 68,—

(i) for the words "Motor cycle and cycle combinations, Motor scooters, motorettes and accessories, component parts and spare parts of motor cycle and cycle combinations, motor socoters and motorettes" appearing in column (2), the words "Motor Cycle, Motor cycle combinations, motor scooters and motorettes" shall be substituted ;

(ii) for the words "Twelve per cent" appearing in column (3) against Serial No. 68, the words "Eight per cent" shall be substituted ;

(j) after Serial No. 81, the following new Serial and entries shall be inserted under appropriate columns, namely:—

| (1) | (2) | (3) |
|-------|-------------------------------------|------------------|
| "81-A | Portable Generators up to 5.0 K. V. | Eight per cent"; |

(i) in the entries against Serial No. 87, after the word "Refrigerator" appearing in column (2), the words and figure "of capacity above 165 litres" shall be inserted ;

(k) after Serial No. 87, the following new Serial and entries shall be inserted under appropriate columns, namely:—

| (1) | (2) | (3) |
|-------|---------------------------------------|-------------------|
| "87-A | Refrigerator up to 165 litre capacity | Twelve per cent"; |

FINANCE DEPARTMENT

(l) after Serial No. 92, the following new Serial and entries shall be inserted under appropriate columns, namely:—

NOTIFICATION

The 30th March 1991

- (1)
- (2)
- (3)

92-A Soda wash and Soda (in bi-Carbonate) Eight per cent

(m) after Serial No. 93, the following new Serials and entries shall be inserted under appropriate columns, namely:—

AMENDMENTS

- (1)
- (2)
- (3)

93-A Spare parts, accessories and component parts of motor vehicle, motor car, fuel efficient motor car but excluding tractor and its trailer. Twelve per cent

93-B Spare parts, accessories and component parts of Motor cycle, motor-cycle combinations, motor scooters and motorettes ; Twelve per cent

(n) after Serial No. 99, the following new Serial and entries shall be inserted, under appropriate columns, namely:—

- (1)
- (2)
- (3)

99-A Umbrella Eight per cent

[No. 11329—CTA-42/91-F.]

By order of the Governor

S. B. PANDA

Joint Secretary to Government

[No. 11329-C.T.A-42/91-F.]

By order of the Governor

S. B. PANDA

Joint Secretary to Government