

The 30th June 1990

S. R. O. No. 366/90—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) as amended by the Orissa Sales Tax (Amendment) Act, 1990, (Orissa Act 11 of 1990) and in supersession of all previous notifications fixing rate of tax on sale of goods, the State Government do hereby direct that with effect from the first day of July, 1990, the rate of tax payable by a dealer under the said Act on account of the sale of goods specified in column (2) of the Schedule given below shall be at the rates specified against each in Column (3) thereof.

SCHEDULE

Sl. No.	Description of goods	Rate of tax
(1)	(2)	(3)
1	Atta, Maida and Suji	... Four per cent
2	Aeroplane and component parts thereof	... Sixteen per cent
3	Air Circulators Exhaust Fans	... Sixteen per cent
4	Aerated or Mineral water sold in bottles or in sealed containers	Twelve per cent
5	Artificial dentures	... Four per cent
6	Art paper, lustre cote art paper, sand paper, sun cote art card, art board, ivory card, chrome coated paper, Cheque papers, imitation art paper, packing paper, camridge paper, paste board, mill board, straw board, card board, envelopes, labels, letter pad, writing tables, flat file made out of paper.	Sixteen per cent
7	Arms including rifles, revolvers, pistols and ammunition for the same and component parts, spare parts and accessories thereof.	Sixteen per cent
8	Aviation turbine fuel	... Twelve per cent
9	Aviation spirit	... Sixteen per cent
10	Automobile Tyres and Tubes	... Twelve per cent
11	Aluminium Ingot	... Two per cent
12	Aluminium Utensil	.. Eight per cent
13	Batteries (wet cell)	.. Sixteen per cent
14	Binoculars, telescopes and opera glasses and component parts, spare parts and accessories thereof.	Sixteen per cent

(1)	(2)	(3)
15	Bran except when sold as cattle feed	.. Four per cent
16	Cereals other than wheat, paddy, rice/broken rice, jowar, suan, gurji, kangu, ragi and maize.	Four per cent
17	Chemical fertilizer	.. Two per cent
18	Coal including coke in all its forms, but excluding charcoal	.. Four per cent
19	Cotton fabric, man made fabric, woolen fabric, excluding those described in column (3) of the first schedule to the Additional Duties of Excise (Goods of Special Importance) Act, 1957.	Four per cent
20	Cooked food and other food articles and beverages sold along with food in hotels, restaurant and eating hall.	Four per cent
21	Cotton that is to say all kinds of cotton (indigenous or imported) in the manufactured state, whether ginned or unginmed, baled, pressed or otherwise but non-including cotton yarn and yarn waste.	Four per cent
22	Hosiery goods	.. Eight per cent
23	Carpets, pile carpets including Kalins and Galichas	.. Sixteen per cent
24	Cotton Velvet & Velveteens	.. Four per cent
25	Clocks, time-pieces, watchtes, electrical time switches and mechanical timers and component parts, spare parts and accessories thereof.	Sixteen per cent
26	Cinematographic equipment including Camera, Projectors and sound recording and reproducing equipment, lenses and films and spare parts, component parts and accessories required for use therewith and lenses, films and Cinema? Carbons.	Sixteen per cent
27	Cushions, mattresses, pillows and other articles made wholly or partly of rubber foam or synthetic resin and plastic foam.	Sixteen per cent
28	Cigarette cases and Lighters	.. Sixteen per cent
29	Crude Oil	.. Four per cent
30	Cashew Kernels	.. Four per cent
31	Cooking gas	.. Twelve per cent
32	Cycle and cycle rickshaws and components. Tyre and Tubes thereof	.. Eight per cent
33	All varieties of Dals and Besan obtained from pulses that have not suffered tax under the Act.	Four per cent

(1)	(2)	(3)	(4)
34	Detergents	..	Twelve per cent
35	Dictaphone, Tape recorders, Cassette, Two-in-one and other similar apparatus for recording sound and component parts, spare parts and accessories thereof.	..	Sixteen per cent
36	Domestic Electrical appliances of all kinds including electric fans, electric bulb, electrical earth-wire, procelain, electric heater, flourscent tubes, lamps and their fittings, chockes and starters and components and accessories thereof.	..	Twelve per cent
37	Drugs as defined in clause (b) of section 3 of the Drug and Cosmetic Act, 1940 (Act 3 of 1940).	..	Four per cent
38	Diesel and Kerosene Pump sets	..	Eight per cent
39	All kinds of Oils excluding hydrogenated, perfumed and mineral oils.	..	Four per cent
40	Exclusive including saltpetre, gun powder and potash	..	Sixteen per cent
41	Electronic goods and components and accessories of Television sets including Television cabinets.	..	Twelve per cent
42	Embroidery	..	Sixteen per cent
43	Furniture including Iron and Steel furniture	..	Sixteen per cent
44	Fireworks including coloured matches	..	Sixteen per cent
45	Furs and skins and articles of personal or domestic use made thereof.	..	Sixteen per cent
46	Gold and Silver Filigree works	..	Four per cent
47	Gold and Silver ornaments whether or not set with precious stones	..	Four per cent
48	Goods of the class or classes specified in the certificate of registration of the registered dealer purchasing the goods as being intended for use by him in the manufacture or processing or packing of goods for sale or in mining or in the generation or distribution of electricity or any other form of power subject to the production of true declaration by the purchasing registered dealer or his authorised agent in Form IV.	..	Four per cent
49	Glassware and China clay goods excepting bottles, lamps and lantern chimney and earthenware pottery.	..	Sixteen per cent
50	Gramophones, record players, Record changers and component parts, spare parts and accessories thereof and records.	..	Sixteen per cent

(1)	(2)	(3)
51	Tobacco, excluding those described in column 3 of the First Schedule to the Additional Duties of Excise (Goods of Special Importance), Act, 1957, Gudakhu and Panmasla with mixture of tobacco.	Four per cent
62	High speed diesel	Sixteen per cent
63	Iron and Steel, that is to say—	Four per cent
	(i) Cast iron including ingot moulds, bottom plates, iron scrap, runner scrap and iron skull scrap.	
	(ii) Steel semis (ingots, slabs, blooms, and billets of all qualities shapes and sizes).	
	(iii) Skelp bar, tin bars, sheet bars, hoe-bars and sleeper bars;	
	(iv) Steel bars (round, rods, squares, flats octagons and hexagons plain and ribbed or twisted, in coil form as well as straight lengths);	
	(v) Steel structurals (angles, joints, channels, tees, sheet piling sections, Z sections or any other rolled sections);	
	(vi) Sheets, hoops strips and skelp both black and galvanised, hot and cold rolled, plain and corrugated in all qualities, in straight lengths and in coil form as rolled and in re-rolled conditions;	
	(vii) Plates both plain and chequered in all qualities;	
	(viii) Discs, rings, forgings and Steel Castings;	
	(ix) Tool alloy and special steels of any of the above categories;	
	(x) Steel melting scrap in all forms including steel skull, turning and borings ;	
	(xi) Steel tubes, both welded and seamless of all diameters and lengths, including tube fittings.	
	(xii) Tin plates, both hot dipped and electrolytic and tin-free plates ;	
	(xiii) Fish plate bars, bearing plate bars, crossing sleeper bars, fish plates, bearing plates, crossing sleepers and pressed steel sleepers rails heavy and light crane rails ;	
	(xiv) Wheels, tyres, axils & wheel sets ;	
	(xv) Wire rods and wire-rolled, drawn, galvanised, aluminised, finned or coated such as by copper ;	
	(xvi) Defectives, rejects, cuttings or and pieces of any of the above categories.	

(1)	(2)	(3)
54	Incandescent lamps & lanterns and parts thereof and incandescent mantles.	Sixteen per cent
55	Ivory article or articles inlaid ivory	.. Sixteen per cent
56	Jaggery (Gur)	.. Four per cent
57	Kendu leaf	.. Sixteen per cent
58	Leather cloth, cotton fabrics, rubberised water proof fabrics used for book binding.	Four per cent
59	Leather goods including foot wears of all variety	.. Twelve per cent
60	Lubricants	.. Sixteen per cent
61	Ladies hand bags and other types of vanity bags made of leather, imitation leather or plastic or similar substances.	Sixteen per cent
62	Light Diesel Oil	.. Sixteen per cent
63	Marbles and articles made thereof	.. Sixteen per cent
64	Molasses	.. Sixteen per cent
65	Mosaic tiles, Linoleum, glazed and vitrum tiles of all kinds laminated sheets like Sunmica, Formica, Decolam.	Sixteen per cent
66	Mosaic chips	.. Twelve per cent
67	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.	Twelve per cent
68	Motor Cycle & cycle combinations, motor scooters, motorettes and accessories, component parts and spare parts, motor, cycle and cycle combinations, motor scooters and motorettes.	Twelve per cent
69	Minerals	.. Sixteen per cent
70	Machineries excluding sewing machines and component parts and accessories thereof.	Sixteen per cent
71	Nylon fish-net twine and fish-net	.. Twelve per cent
72	Paints and varnishes, acids, dyes, lacquers, enamels, gluepaints, turpentine oil, duplicating ink, polish and boot polish.	Sixteen per cent
73	Parasols and fittings thereof	.. Sixteen per cent

(1)	(2)	(3)
74	Photographic and other cameras and enlargers, lences, Films and plates and other component parts accessories required for use therewith including photographic chemicals and photographic paper and cloth.	Sixteen per cent
75	Perambulators	Sixteen per cent
76	Perfumery, perfumed oils and cosmetics of all varieties excluding Agar-baties, Bindi, Dhup baties, Tooth paste, Tooth powder and Toilet soap but including—	Sixteen per cent
	(i) Talcum and other powders for face and skin;	
	(ii) Snow and creams of all descriptions and varieties excluding dental creams;	
	(iii) Depilatories;	
	(iv) Blemish removers and beauty milk and cleaning milk;	
	(v) Hair dyes, hair darkners, hair spray, hair tonic, hair lotions and shampoo;	
	(vi) Pomade, brillantine and vaseline;	
	(vii) Lipstik, nail polish, eye liners and rouge; and	
	(viii) After-shave lotions and cream	
77	Pulses other than horse gram (Koloth), blackgram (Biri), Khesari, Greengram (Mung), Renggra/Hillgram (Arhar/Kandula) and cuttings.	Four per cent
78	Petrol	Twelve per cent
79	Pig Iron	Two per cent
80	Powerine	Sixteen per cent
81	Power tiller and spare parts, component parts thereof	Four per cent
82	Precious stones like Diamonds rubbier and pearls, etc.	Sixteen per cent
83	Pure silk fabrics and pure silk cloth of handloom origin excluding pure silk fabrics and pure silk cloth of handloom origin made in Orissa.	Twelve per cent
84	Refractories	Sixteen per cent

(1)	(2)	(2)	(3)	(4)
85	(a) Rape Seed and Mustard	..	Four per cent	
	(1) Toria (<i>Brassica campestris</i> var toria)			
	(2) Rai (<i>Brassica juncea</i>)			
	(3) Jamba-Taramita (<i>Eruca Satiya</i>)			
	(4) Sarson, yellow brown (<i>Brassica campestris</i> var sarson)			
	(5) Banarasi Rai or True Mustard (<i>Brassicainigra</i>)			
	(b) Cotton seed (<i>Gossypium</i> spp)			
	(c) Saf flower (<i>Carthamus tinctorius</i>)			
	(d) Red palm (<i>Elaeis guinensis</i>)			
	(e) Sun flower (<i>Helianthus annuus</i>)			
86	Rice including broken rice	...	Four per cent	
			Provided that when purchase tax has been levied on the paddy which has been converted to rice or broken rice sales tax payable on such rice shall be reduced by the amount of purchase tax paid on the paddy.	
87	Refrigerators, air-conditioning and cooling appliances and apparatus, including room cooler and water cooler and component parts and accessories thereof.	..	Sixteen per cent	
88	Sal seed	...	Four per cent	
89	Silk goods including all mill made or power-loom woven silk fabrics and silk cloth but excluding Khadi Silk Cloth.	..	Sixteen per cent	
90	Sanitary wares and fittings thereof	..	Twelve per cent	
91	Sandal wood and black wood	..	Sixteen per cent	
92	Sound transmitting equipment including telephones and loud speakers and components, spare parts and accessories thereof but excluding sound amplifying apparatus carried on person and adopted for use as a hearing aid.	..	Sixteen per cent	

(1)	(2)	(3)
93	Sponge Iron	Four per cent
94	Sugar candy	Four per cent
95	Tractor and its trailer, spare parts accessories & component thereof	Four per cent
96	Toys, playing cards, equipments of all indoor games	Sixteen per cent
97	Table cutlery including knives, forks and spoons	Sixteen per cent
98	Typewriters and tabulating, calculating, cash registering, indexing, card punching, franking and addressing machines, Teleprinters and duplicating machines and component parts, spare parts and accessories thereof.	Sixteen per cent
99	Television sets	Sixteen per cent
100	Vacuum flasks of all kinds including thermoses, thermic jugs, ice buckets or boxes, urns and other domestic receptacles to keep food or beverages hot or cold and refills thereof.	Sixteen per cent
101	Wheat	Four per cent
102	White cement	Twelve per cent
103	Woolen goods including woolen yarn and thread but excluding mill made fabrics and khadi woolen goods.	Twelve per cent
104	Wireless reception instruments and apparatus but including radio and radio gramophones, accumulators, amplifiers and loud speakers and component parts and accessories thereof except radios costing less than rupees one hundred and fifty each.	Sixteen per cent
105	All other articles	Twelve per cent

DECLARATIONS FORM IV

(See Serial 48)

I/We hereby declare that the goods purchased by me/us in Cash Memo./Bill No., dated the from shall be used in the manufacture/processing or packing of goods for sale/in mining/generation or distribution of electricity or any other form of power.

Dealer/Authorised Agent

[21987—CTA-98/90-F.]

By order of the Governor

B. B. MISHRA

Joint Secretary to Government