

FINANCE DEPARTMENT

NOTIFICATION

The 16th August 1990

S.R.O.No. 789/90—In exercise of the powers conferred by Section 6 of the Orissa Sales Tax Act, 1947 (Orissa Act 14 of 1947), the State Government do hereby make the following amendments to the notification of the Government of Orissa in the Finance Department No. 20206—CTA-14/76-F., dated the 23rd April 1976, as amended from time to time and direct that the said amendments shall be deemed to have come into force on the first day of December, 1989 and shall remain in force for a period of five years.

AMENDMENTS

in the Schedule to the said notification:—

(a) after Serial No. 26-E, the following new Serial numbers and entries shall be inserted under appropriate columns, namely:—

Sl. No.	Description of goods	Condition and exceptions subject to which exemption has been allowed
(1)	(2)	(3)

“26-F (i) Purchase or sale of—

(a) raw materials that is to say, goods which directly go into the composition of the finished products; The exemption shall be allowed for a period of seven years from the date of commercial production to be certified by the concerned General Manager, District Industries Centre irrespective of change in the ownership, if any

(b) spare parts of machinery used in the industry for producing goods;

(c) packing materials required for packing the finished products in the same form as manufactured by the industry,

When purchased or sold by a registered dealer who is certified by the concerned General Manager, District Industrial Centre, as a new Khadi/Village Cottage/Small Scale Industrial Unit set up on or after the 1st December 1989 and starting commercial production thereafter inside the State.

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(ii) Purchase or sale of—

(a) raw materials, that is to say, goods which directly go into the composition of the finished products;

The exemption shall be allowed for a period of five years from the date of commercial production to be certified by the Director of Industries irrespective of change in the ownership, if any, but the period of exemption shall be allowed for a further period of two years in case of Pioneer Units.

(b) spare parts of machinery used in the Industry for producing goods;

(c) packing materials required for packing the finished products in the same form as manufactured by the Industry.

When purchased or sold by a registered dealer who is certified by the Director of Industries as a new Medium/Large Industrial Unit, set up on or after the 1st December 1989 and starting commercial production thereafter in the districts of Keonjhar, Mayurbhanj, Dhenkanal, Koraput, Balasore, Ganjam, including Growth Centres in the said districts and the districts of Cuttack, Puri, Sundargarh and Sambalpur excluding the Growth Centres therein.

(iii) Purchase or sale of—

(a) raw materials, that is to say, goods which directly go into the composition of the finished products;

(b) spare parts of machinery used in the Industry for producing goods;

(c) packing materials required for packing the finished product in the same form as manufactured by the Industry;

The exemption shall be allowed for a period of seven years from the date of commercial production to be certified by the Director of Industries irrespective of change in the ownership, if any, but the period of exemption shall be allowed for a further period of two years in case of Pioneer Units.

When purchased or sold by a registered dealer who is certified by the Director of Industries as a Medium/Large Industry set up on or after the 1st December 1989 and starting commercial production thereafter in the districts of Phulbani, Balangir and Kalahandi;

(1) (2) (3)

Explanation:—

Provided that the exemption as indicated above shall be allowed, if the dealer or his authorised agent furnishes a declaration in Form 1-D appended below.

(1) "Pioneer Units" means the first two new Industrial Units with fixed capital investment of more than Rs. 15 crore going into commercial production for the first time in a Panchayat Samiti provided that those two units are not established in a Growth Centres and no other Medium and Large Industrial Unit has gone into Commercial Production in the concerned Panchayat Samiti prior to the said unit.

Note—The Form shall be in triplicate which shall be obtainable from the Sales Tax Officer within whose jurisdiction the dealer is registered, on application affixed with a fee of five rupees for every twenty-five blank declaration forms. The declaration form shall be filled in and signed by the dealer or his authorised agent. The portion marked "Original" shall be made over to the selling dealer and the portion marked "Duplicate" shall be made over to the Sales Tax Officer who issued the forms to the dealer. No second or subsequent supply of declaration forms shall be made, unless a true account of the forms last supplied is furnished. All unused, obsolete and invalid declaration forms shall be surrendered to the concerned Sales Tax Officer. In case of loss, theft or destruction of any form and other matters incidental thereto the same shall be notified in the Official Gazette :

(2) "Growth Centre" means centres developed for promoting industrialisation in accordance with Press Notes-14 (1983 Series) of Government of India.

Provided further that the finished products of such industrial units are sold inside Orissa or in course of inter-State trade or export from Orissa :

Provided also that no exemption as indicated above shall be allowed to the following categories of industries, namely:—

1. Rice Hullers and Rice Mills
2. Flour Mills
3. Pulse Mills
4. Photographic Studios and Laboratories.

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5. Manufacture of Ice Candy and Ice Fruits
6. Lundry/Dry Cleaning
7. Tailoring (other than readymade garment manufacturing units)
8. Saw Mill/Sawing of timber
9. Production of Fire wood and Char coal
10. Coal/Cake Briquetting
11. Oil Mill/Expelling Plant of less than ten metric tonne input capacity (excluding extraction of oil through solvent extraction process and /or refining).
12. Bread-making (excluding mechanised bakery)
13. Carpentry and Furniture making
14. Joinery
15. Book-binding
16. Rubber stampmaking
17. Note-Books and Exercise Note-Books
18. Envelopes making
19. Confectionery (other than 100 per cent exoort oriented units).
20. Preparation of sweets and numkeens, etc.
21. Making of spices, pampad, dal, etc.
22. Photocopying
23. Clinical/Pathological Laboratories
24. Beauty Parlours
25. Drilling Rigs, Bore-wells and Tube-wells
26. Production of seeds
27. Guest-Houses and Restaurant
28. Goods and passenger carriers
29. Video Parlours
30. Black and white and Colour Television sets other than those manufactured through Rural Co-operative Societies.
31. Any other category of Industries notified by Government from time to time.

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28.FF (i) Purchase or sale of—

- (a) raw materials that is to say, goods which directly go into the composition of the finished products;
- (b) spare parts of machinery used in the industry for producing goods;
- (c) packing materials required for packing the finished products in the same form as manufactured by the Industries;

The exemption shall be allowed for a period of five years from 1st December 1989 or thereafter as certified by the concerned General Manager (District Manager, District Industrial Centre irrespective of change in the ownership if any).

When sold to or purchased by a registered dealer of existing Village/Cottage/Small-scale/Medium and Large Industrial units for expansion/modernisation/diversification, taken up on or after the 1st December 1989 to the extent of increased commercial production over and above the existing installed capacity which shall be allowed once within the entire effective period ;

Provided that such expansion/modernisation/diversification had been undertaken on the basis of separate project report which has been duly approved by financial institution.

(ii) Purchase or sale of—

- (a) raw materials that is today, goods which directly go into the composition of the finished products;
- (b) spare parts of machinery used in the industry for producing goods ;
- (c) Packing materials required for packing the finished products in the same form as manufactured by the industries;

The exemption shall be allowed for a period of five years from the 1st December 1989 or thereafter as certified by the concerned General Manager, District Manager, District Industrial Centre irrespective of change in the ownership, if any.

When sold to or purchased by a registered dealers of existing Village/Cottage/Small-Scale/Medium and Large Industrial unit which has undertaken expansion/modernisation/diversification, on or after the 1st April 1986 but before the 1st December 1989 and has gone into commercial production after the 1st April 1986 to the extent of increased commercial production over and above the existing installed capacity which shall be allowed once within the entire effective period;

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Provided that such expansion/modernisation/diversification had been undertaken on the basis of separate project report which has been duly approved by financial institution.

(m) Purchase or sale of—

(a) raw materials, that is to say, goods which directly go into the composition of the finished products;

(b) spare parts of machinery used in the industry for producing goods;

(c) packing materials required for packing the finished products in the same form as manufactured by the industries.

The exemption shall be allowed for a period of five years from the 1st December 1989 or thereafter as certified by the concerned General Manager/District Manager, District Industrial Centre irrespective of change in the ownership, if any.

When sold to or purchased by registered dealers of existing Village/Cottage/Small-Scale /Medium and Large Industrial units which has undertaken expansion/modernisation/diversification between the 1st August 1980 to the 31st March 1986 and has gone into commercial production after the 1st April 1986, to the extent of increased commercial production over and above the existing installed capacity which shall be allowed once within the entire effective period:

Provided that such expansion/modernisation/diversification has been undertaken on the basis of separate project report which has been duly approved by financial institution.

Explanation—Expansion/modernisation/diversification of an existing industrial unit means additional investment of more than 25 per cent of the undepreciated book value of fixed capital investments of an existing unit, in acquisition of fixed capital investment for expanding/modernising/diversifying the production of said unit and resulting in increased production over and above the existing installed capacity of the unit;

Provided that the exemption as indicated above shall be allowed if the dealer or his authorised agent furnished a declaration in Form 1-5 appended below.

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NOTE—The Form shall be in triplicate and obtainable from the Sales Tax Officer within whose jurisdiction the dealer is registered, on application affixed with a fee of five rupees for every twenty-five blank declaration forms. The declaration forms shall be filled in and signed by the dealer or his authorised agent. The portion marked "Original" shall be made over to the selling dealer and the portion marked "Duplicate" shall be made over to the Sales Tax Officer, who issued the forms to the dealer. No second or subsequent supply of declaration forms shall be made unless a true account of the forms last supplied is furnished.

All unused, obsolete and invalid declaration forms shall be surrendered to the concerned Sales Tax Officer. In case of loss, theft or destruction of any form and other matters incidental thereto the same shall be notified in the Official Gazette;

Provided further that the finished products of such industrial units are sold inside Orissa or in course of inter-State trade or for export from Orissa:

Provided further that no exemption as indicated above shall be allowed to the following categories of industries, namely:—

1. Rice Hullers and Rice Mills
2. Flour Mills
3. Pulse Mills
4. Photographic Studios and Laboratories.
5. Manufacture of Ice Candy and Ice Fruits.
6. Lundry/Dry Cleaning
7. Tailoring (other than readymade garment manufacturing units).
8. Saw Mill/Sawing of timber
9. Production of Fire wood and Char coal
10. Coal/Cake Briquetting

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11. Oil Mill/Expelling Plant of less than 10 Metric-Tonne input capacity (excluding extraction of oil through solvent extraction process and or refining).
12. Bread-making (excluding mechanised bakery).
13. Carpentry and furniture making
14. Joinery
15. Book-binding
16. Rubber stamp making
17. Note-Books and Exercise Note-Books
18. Envelopes making
19. Confectionery (other than 100 per cent export oriented units).
20. Preparation of sweets and numkeens, etc.
21. Making of spices, pamped.dal, etc.
22. Photocopying
23. Clinical/Pathological Laboratories
24. Beauty Parlours
25. Drilling Rigs, Bore-wells and Tube-wells.
26. Production of seeds
27. Guest Houses and Restaurants
28. Goods and Passenger carriers
29. Video Parlours
30. Black and White and Colour Television sets other than those manufactured through rural co-operative societies.

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31. Any other category of Industries notified by Government from time to time.

(b) for the existing entry in column (3) against Seriat No. 30 F, the following entry shall be substituted, namely:—

When sold by the concerned manufacturing unit or sold through authorised Co-operative/Government Agencies/Agencies recognised by Khadi and Village Industries Commission/Board:

Provided that no exemption as indicated above shall be allowed to the following categories of Industries namely:—

1. Rice Hullers and Rice Mills
2. Flour Mills
3. Pulse Mills
4. Photographic Studios and Laboratories
5. Manufacture of Ice Candy and Ice Fruits.
6. Laundry/Dry cleaning
7. Tailoring (other than Ready-made garment manufacturing units.)
8. Saw Mill/Sawing of timber
9. Production of Fire wood and Charcoal
10. Coal/Cake Briquetting
11. Oil Mill/Expelling plant of less than 10 M. T. input capacity. (excluding extraction of oil through solvent extraction process and or refining).
12. Bread-making (excluding machinised bakery).
13. Carpentry and Furniture making
14. Joinery

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15. Book-binding
16. Rubber stamp-making
17. Note-books and exercise Note-books
18. Envelopes
19. Confectionery (other than 100 per cent export oriented units).
20. Preparation of sweets and namkeens etc.
21. Making of spines, pampod. dal, etc.
22. Photocopying
23. Clinical/Pathological Laboratories
24. Beauty Parlours
25. Drilling Rigs, Bore-wells-and Tubewells.
26. Production of seeds
27. Guest Houses and Restaurants
28. Goods and Passenger carriers
29. Video Parlours
30. Black & White and Colour T. V. Sets (other than those manufactured through rural Co-operative Societies).
31. Any other category of Industry notified by Government from time to time.

(c) for the existing entry in column (3) against serial No. 30FF, the following entry shall be substituted namely :—

"The exemption shall be allowed for a period of seven years from the date of commercial production to be certified by the General Manager of the concerned District Industries Centre, irrespective of change in the ownership, if any :

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Provided that no exemption as indicated above shall be allowed to the following categories of Industries, namely :—

1. Rice Hullers and Rice Mills
2. Flour Mills
3. Pulse Mills
4. Photographic Studios and Laboratories
6. Manufacture of Ice Candy and Ice Fruits
6. Laundry/Dry Cleaning
7. Tailoring (other than readymade garment manufacturing units).
8. Saw Mills/Sawing of timber
9. Production of Firewood and Char coal
10. Coal/Coke Briquetting
11. Oil Mill/Expelling Plants of less than 10 M. T. input capacity (excluding extraction of oil through solvent extraction process and/or refining).
12. Bread-making (excluding mechanised Bakery).
13. Carpentry and furniture making
14. Joinery
15. Book binding
15. Rubber stamp-making
17. Note-books and exercise Note-books
18. Envelopes
19. Confectionery (other than 100% export oriented units).
20. Preparation of sweets and numkeens etc.
21. Making of spices, pampad, dal etc.

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22. Photo copying
23. Clinical/Pathological Laboratories
24. Beauty parlours
25. Drilling Bore-wells and Tube-wells
26. Production of seeds
27. Guest Houses and Restaurants
28. Goods and passenger carriers
29. Video parlours
30. Black and White and Colour Television sets other than those manufactured through rural co-operative societies.
31. Any other category of industries notified by Government from time to time.

(d) after Serial No. 30-FF, the following new serial numbers and entries shall be inserted under appropriate columns, namely :—

30-FFF Sales of finished products of new Small-Scale Industries set up or undertaken expansion/modernisation/diversification on or after the 1st December 1989 and starting commercial production thereafter inside the State and certified by the General Manager of the concerned District Industries Centre:

Provided that such expansion/modernisation/diversification has been undertaken on the basis of separate Project report which has been duly appraised by Financial Institutions and the Exemption will be limited to the extent of Commercial production over and above the original installed capacity:

Further provided that no exemption as indicated above shall be allowed to the following categories of industries, namely :—

1. Rice Hullers and Rice Mills
2. Flour Mills
3. Pulse Mills

The exemption shall be allowed for a period of seven years from the date of commercial production to be certified by the concerned General Manager, District Industries Centre, irrespective of change in the ownership, if any.

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| | 4. Photographic Studios and Laboratories | |
| | 5. Manufacture of Ice Candy and Ice Fruits | |
| | 6. Laundry/Dry Cleaning | |
| | 7. Tailoring (other than ready-made garments manufacturing units). | |
| | 8. Saw Mills/Sawing of timber | |
| | 9. Production of Firewood and Char coal | |
| | 10. Coal/Cake briquetting | |
| | 11. Oil Mill/Expelling Plant of less than 10 M. T. input capacity (excluding extraction of oil through solvent extraction process and or refining). | |
| | 12. Bread-making (excluding mechanised bakery). | |
| | 13. Carpentry and Furniture making | |
| | 14. Joinery | |
| | 15. Book-binding | |
| | 16. Rubber stamp-making | |
| | 17. Note-books and Exercise Note-books | |
| | 18. Envelopes making | |
| | 19. Confectionery (other than 100% export oriented units). | |
| | 20. Preparation of sweets and namkerns, etc. | |
| | 21. Making Spices, Pamped, Dal, etc. | |
| | 22. Photocopying | |
| | 23. Clinical/Pathological Laboratories | |
| | 24. Beauty parlours | |
| | 25. Drilling Rigs, Bore-wells and Tube-wells | |
| | 26. Production of seeds | |

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(3)

27. Guest Houses and Restaurants
28. Goods and passenger carriers
29. Video parlours
30. Black and White as well as Colour T. V. sets other than those manufactured through rural co-operative societies.
31. Any other category of industry notified by Government from time to time.

- 30-FFFF. Sale of finished products of Small-Scale Industrial Unit set up after the 1st August 1980 and before the 1st April 1986 and starting commercial production on or after the 1st April 1986 inside the State and certified by the General Manager of the concerned District Industries Centre:
- The exemption shall be allowed for a period of seven years from the effective date to be certified by the concerned General Manager, District Industries Centre, irrespective of change in the ownership, if any:

Provided the Sales Tax loan, if, any availed by the Industrial unit under the Orissa Sales Tax Loan Scheme rule 1980 is surrendered within the time limit prescribed:

Provided that no exemption as indicated above shall be allowed to the following categories of Industries, namely :—

1. Rice Huller and Rice Mills
2. Flour Mills
3. Pulse Mills
4. Photographic Studios and Laboratories
5. Manufacture of Ice Candy and Ice Fruits
6. Laundry/Dry Cleaning
7. Tailoring (other than ready-made garments manufacturing units).
8. Saw Mill/Sawing of timber
9. Production of Fire-wood and Charcoal
10. Coal/Cake Briquetting

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| | 11. Oil Mill/Expelling plant of less than 10 M. T. input capacity (excluding extraction of oil through solvent extraction process and/or refining). | |
| | 12. Bread-making (excluding mechanised bakery). | |
| | 13. Carpentry and furniture-making | |
| | 14. Joinery | |
| | 15. Book-binding | |
| | 16. Rubber stamp-making | |
| | 17. Note-books and Exercise Note-books | |
| | 18. Envelopes making | |
| | 19. Confectionery (other than 100 per cent export oriented units). | |
| | 20. Preparation of sweets and numkeens, etc. | |
| | 21. Making of spices, pamped, dal, etc. | |
| | 22. Photo copying | |
| | 23. Clinical/Pathological Laboratories | |
| | 24. Beauty Parlours | |
| | 25. Drilling Rigs Bore-wells and Tube-wells | |
| | 26. Production of seeds | |
| | 27. Guest Houses and Restaurants | |
| | 28. Goods and passenger carriers | |
| | 29. Video Parlours | |
| | 30. Black and White as well as Colour Television sets other than those manufactured through rural co-operative societies. | |
| | 31. Any other category of Industries notified by Government from time to time. | |

(1)	(2)	(3)
30-FFFFF.	Sale of finished products of small, medium and large Industrial units which has undertaken expansions/modernisation/diversification on or after the 1st April 1986 but before the 1st December 1989 and have gone into commercial production after the 1st April 1986 to the extent of increased commercial production over and above the existing installed capacity on the basis of separate project report which has been duly appraised by financing institutions :	The exemption shall be allowed for a period of seven years in the districts of Bolangir, Kalahandi and Phulbani and five years in other districts of the State for large and medium Industries and for seven years for district in case of Small Scale Industries.

Provided that no exemption as indicated above shall be allowed to the following categories of Industries, namely :—

1. Rice Hullers and Rice Mills
2. Flour Mills
3. Pulse Mills
4. Photographic Studios and Laboratories
5. Manufacture of Ice Candy and Ice Fruits
6. Laundry/Dry Cleaning
7. Tailoring (other than ready-made garments manufacturing units).
8. Saw Mill/Sawing of timber
9. Production of Fire-wood and Charcoal
10. Coal/Cake Briquetting
11. Oil Mill/Expelling Plant of less than 10 M. T. input capacity (excluding extraction of oil through solvent extraction process and or refining)
12. Bread-making (excluding mechanised bakery).
13. Carpentry and furniture-making
14. Joinery
15. Book-binding
16. Rubber stamp-making
17. Notebooks and Exercise Notebooks
18. Envelopes making

- | (1) | (2) | (3) |
|-----|--|-----|
| | 19. Confectionery (other than 100 per cent export oriented units), | |
| | 20. Preparation of sweets and numkeens, etc. | |
| | 21. Making of spices, pamped, dal, etc. | |
| | 22. Photocopying | |
| | 23. Clinical/Pathological | |
| | 24. Beauty Parlours | |
| | 25. Drilling Bore-wells and Tube-wells | |
| | 26. Production of seeds | |
| | 27. Guest Houses and Restaurants | |
| | 28. Goods and passenger carriers | |
| | 29. Video Parlours | |
| | 30. Black and White and Colour Television sets other than those manufactured through rural co-operative societies. | |
| | 31. Any other category of Industries notified by Government from time to time. | |

30-FFFFF Sale of finished products of Small, Medium and Large Industrial units which has undertaken expansion/modernisation/diversification between the 1st August 1980 and 31st March 1986, and has gone into commercial production after the 1st April 1986 to the extent of increased commercial production over and above the existing installed capacity on the basis of separate project report which has been duly appraised by financing institutions :

The exemption shall be allowed for a period of seven years in the districts of Balangir, Kalahandi and Phulbani and five years in other districts of the State for large and medium industries and for seven years for all districts in case of Small Scale Industries.

Provided that no exemption as indicated above shall be allowed to the following categories of industries, namely :—

1. Rice Hullers and Rice Mills
2. Flour Mills
3. Pulse Mills
4. Photographic Studios and Laboratories.

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5. Manufacture of Ice Candy and Ice Fruits
6. Laundry/Dry Cleaning
7. Tailoring (other than ready-made garments manufacturing units).
8. Saw Mill/Sawing of timber
9. Production of Fire-wood and Charcoal
10. Coal/Cake Briquetting
11. Oil Mill/Expelling plant of less than 10 M. T. input capacity (excluding extraction of oil through solvent extraction process and or refining).
12. Bread-making (excluding mechanised bakery)
13. Carpentry and furniture-making
14. Joinery
15. Book-binding
16. Rubber stamp-making
17. Note-books and Exercise Note-books
18. Envelopes making
19. Confectionery (other than 100 per cent export oriented units).
20. Preparation of sweets and numkeens, etc.
21. Making of spices, pamped, Dal, etc.
22. Photo copying
23. Clinical/Pathological Laboratories
24. Beauty Parlour
25. Drilling Bore-wells & Tube-wells
26. Production of seeds
27. Guest Houses and Restaurants
28. Goods and passenger carriers
29. Video Parlours
30. Black and White and Colour Television sets other than those manufactured through rural co-operative societies.
31. Any other category of Industries notified by Government from time to time.

(a) after Form I-C the following new forms shall be inserted, namely:—

DECLARATION FROM I-D

(See Entry 26-F)

I/We hereby declare that our manufacturing industry has been granted eligibility certificate bearing No. dated by the General Manager, or Project Manger, District Industries Centre of /Director of Industries, Orissa as Village/Cottage/Small Scale/Medium/Large/Pioneering Industry set up on and starting commercial Production on and that the goods purchased by me/us in Bill/Cash Memo. No. dated. from shall be used as:—

- (a) raw materials for the purpose of manufacturing inside the State, that is to say, goods which will directly go into the composition of finished products to be manufactured by me/us;
- (b) spare parts of machinery actually required for machinery used for producing goods in my/our Industry.
- (c) packing materials required for packing the finished products in the same form as manufactured by me/our industries.

I/We further declare that the finished products shall be sold In Orissa or in course of inter-State trade or export from Orissa.

Dealer/Authorised Agent

NOTES:—I. For large and medium industries, the Director of Industries shall be the certifying authority

II. In case of goods liable to sales tax, this declaration is to be furnished to the selling dealer. In case of goods liable to purchase tax the declaration is to be attached to the return of the dealer.

III. Words and portions not applicable, should be struck off while issuing the declaration.

DECLARATION FORM I-E

(See Entry 26-FF)

I/We.....hereby declare that our manufacturing industry has been granted eligibility certificate bearing No.....dated.....by the General Manager, or Project Manager, District Industries Centre of..... Director of Industries Orissa as Village/Cottage/Small-Scale/Medium/Large Industry and was set up on.....and started commercial production on..... and that the goods purchased by me/us in Bill/Cash Memo. No.....dated..... from.....shall be used as:—

(a) raw materials for the purpose of manufacture inside the State, that is say, goods which will directly go into the composition of finished products to be manufactured by me/us ;

(b) spare parts of machinery actually required for machinery used for producing goods in my/our industry ;

(c) packing materials required for packing the finished products in the same form as manufactured by me/our industry exclusively for expansion/modernisation/diversification of the industry.

I/We.....further declare that there has been additional investment of more than 25 per cent of the depreciated book value of fixed capital investment on the basis of separate project report duly appraised by financing institution and resulting in increased production over and above the existing installed capacity of the industry.

I/We.....further declare that the finished product shall be sold in Orissa or in course of inter-State trade or for export from Orissa.

Dealer/Authorised Agent

NOTE: (i) For the large and medium Industries, the Director of Industries shall be the certifying authority

(ii) In case of goods liable to sales tax, this declaration is to be furnished to the selling dealer. In case of goods liable to purchase tax the declaration is to be attached with the return of the dealer.

(iii) Words and portions not applicable, should be struck off while issuing the declaration".

(No. 27662—C. T. A-56/90-F.)

By order of the Governor

B. B. MISRA

Joint Secretary to Government