

## FINANCE DEPARTMENT

## NOTIFICATION

The 26th July 1996

S. R. O. No. 477/96—In exercise of the powers conferred by section 7 of the Orissa Sales Tax Act, 1947 (Orissa Act 14 of 1947), the State Government do hereby direct that the classes of registered dealers specified in column (2) of the Schedule given below who are certified by the Director of Industries, Orissa as Medium/Large Scale/Pioneer/Priority industries in Form (F-96) where fixed capital investment in land, buildings, plant and machinery and other equipment of permanent nature has been commenced in the State of Orissa on or after the 1st March 1996 or such units where fixed capital investment has been commenced before 1st March 1996 but on or after 1st April 1995 or such units which are existing where fixed capital investment has been commenced before the 1st March 1996 and which have undertaken expansion/modernisation/diversification by way of additional investment to the extent of 50 per cent or more of the undepreciated book value of fixed capital investment made in acquisition of plant and machinery of the said existing industrial unit after the 1st March 1996 and transferred units, that is to say industrial units whose ownership/management has been transferred under the provisions of the State Financial Corporation Act, 1951, or transferred with the approval of OSFC/PICOL and sick units, that is to say industrial units held sick by the Board under the provision of the Sick Industrial Companies (Special Provision) Act, 1985 or by the Nodal Committee constituted under Resolution No. 28949, dated the 30th September 1992 of Industries Department, shall be allowed to defer payment of sales tax collected and payable in the return prescribed under the Orissa Sales Tax Act, 1947 and the Rules made thereunder on the sale of finished products manufactured or processed by the said industrial units in Orissa subject to conditions and restrictions laid down in column (3) of the Schedule in lieu of exemption of sales tax provided in Finance Department Notification No. 33376-F., dated the 26th July, 1996.

2. This notification shall be deemed to have come into force with effect from the 1st March 1996.

## SCHEDULE

Sl. No.	Class of Industrial Units (Dealers)	Conditions and restrictions of deferment
(1)	(2)	(3)

1. (a) Medium/Large scale industrial unit located inside the State where fixed capital investment i. e. investment in land, buildings, plant and machinery and other equipment of permanent nature has been commenced in Orissa on or after 1st March 1996, as certified by the Director of Industries, Orissa, in Form—E (96).

1. Deferment of sales tax shall be allowed from the date of commercial production to be certified by the Director of Industries, Orissa in Form E (96) for a period of 7 years, 6 years and 5 years if the industrial unit, are located in Zone "A", "B" and "C" respectively.

(b) Medium and large scale Industrial unit located inside the State, where fixed capital investment i. e. investment in land, buildings, plant and machinery and other equipment of permanent nature has been commenced in Orissa before 1st March, 1996, but on or after 1st April 1995 as certified by the Director of Industries, Orissa in Form—E (96):

2. The amount of deferment of sales tax which shall include sales tax payable to Government under the Orissa Sales Tax Act, 1947 and the Central Sales Tax Act, 1956, taken together shall not exceed the sum calculated at 100 per cent of the fixed capital investment:

Provided that the industrial unit opting for availing sales tax incentives under this notification shall have to surrender/refund the sales tax incentives, if already availed under Finance Department Notification Nos. 41261/F., dated 23rd September 1992, No. 41267/F., dated 23rd September 1992, No. 41264/F., dated 23rd September 1992 and No. 41270/F. dated 23rd September 1992:

Provided that for labour intensive industrial units which are not priority industries the maximum limit of deferment of sales tax shall be on the basis of the rate of fixed capital investment per employment generated by the industrial units as given below:—

Provided further that such option shall be exercised in the forms to the designated authority within 90 days from the effective date.

Rate of fixed capital investment per employment generated.	Maximum limit of deferment of sales tax.
(a) More than Rs. 10,000 but less than Rs. 25,000.	175 per cent of the fixed capital investment.
(b) More than Rs. 25,000 but less than Rs. 50,000.	150 per cent of the fixed capital investment.
(c) More than Rs. 50,000 but less than Rs. 75,000.	125 per cent of the fixed capital investment.

Provided further that:—

(i) for pioneer units the period of deferment of sales tax shall be extended by two additional years;

(ii) for priority Industries the period of deferment of sales tax shall be extended by two additional years and the maximum limit of deferment of sales tax shall be 200 per cent of the fixed capital investment and in case of Electronics/Telecommunication (Hardware and Software) Industrial units the maximum limit of deferment of sales tax shall be 250 per cent of the fixed capital investment;

(iii) for priority Industries with project cost over Rs. 100 crores the period of deferment of sales tax shall be further extended as given below:—

(a) Project cost over Rs. 100 crores and upto Rs. 500 crores.	1 year
(b) Project cost over Rs. 500 crores and upto Rs. 1000 crores.	2 Years
(c) Project cost over Rs. 1000 crores and above.	3 years

(iv) for new Industrial units having more than 30 per cent of the regular employees as women and/or handicapped and/or employees belonging to S. C./S. T. the period of deferment of sales tax shall be extended by two additional years if the unit has regular employment of not less than 20 persons:

Provided further that the additional years of deferment allowed under items (i to iv) above taken together shall not exceed 5 years:

Provided further that the following categories of Industrial units shall not be eligible for the benefit of deferment:—

1. Rice Hullers and Rice Mills
2. Flour Mills including manufacture of Besan, Pulse Mills and Chuda Mills.
3. Making of Spices, Papad, etc. (excluding Papad manufactured by Co-operative Societies).
4. Confectionary (excluding mechanised confectionary).

5. Preparation of sweets and namkeens etc.
6. Bread making (excluding mechanised bakery).
7. Mixture, Bhujia and Chenachur preparing units.
8. Manufacture of Ice Candy and Ice Fruits
9. Manufacture and processing of betelnuts
10. Hatcheries, Piggeries, Rabbit or broiler farming.
11. Iron and Steel processors including cutting of sheets, bars, angles, coils, M. S. Sheets decolling, straightening, corrugating, drop hammer units etc.
12. Chrome Ore beneficiation
13. Cracker Making units
14. Tyre retreading units
15. Stone crushing units
16. Coal/Coke screening units
17. Coal/Coke briquetting
18. Production of firewood and charcoal
19. Painting and spray painting units
20. Units for physical mixing of fertilisers
21. Brick making units (except units making refractory bricks and those making bricks from flyash, redmud and similar industrial waste).
22. Manufacturing of tarpaulin out of canvas cloth
23. Oil mills including oil processing, filtering, colouring, decolouring, refining, hydrogenation, scenting etc.
24. Saw mills, Sawing of timber
25. Carpentry, joinery and wooden furniture making.
26. Drilling rigs, Bore-wells and Tubc-wells
27. Units for mixing or blending of tea
28. Units for cutting raw tobacco and sprinkling jaggery for chewing purposes and Gudakhu manufacturing units.
29. Units for bottling of medicines
30. Book binding
31. Rubber stamp making
32. Making note books, exercise note books and envelopes.
33. Printing press
34. Photo copying
35. Stencilling units

36. Processing of Stencil paper
  37. Distilled Water Units
  38. Distillery Units
  39. Tailoring (other than readymade garment manufacturing units).
  40. Repacking and stitching of woven sacks or of woven fabrics.
  41. Laundry/Dry cleaning
  42. Photographic studios and laboratories
  43. Clinical/Pathological Laboratories
  44. Beauty parlours
  45. Video parlours
  46. Guest Houses/Restaurants
  47. Goods and passenger carriers
2. Medium/Large Scale Industrial units existing in Orissa where fixed capital investment has been commenced before the 1st March 1996 and which have undertaken expansion/modernisation/diversification of the said unit after the 1st March 1996 by way of additional investment, to the extent of 50 per cent or more of the undepreciated book value of fixed capital investment in acquisition of plant and machinery, as certified by the Director of Industries, Orissa, in Form-E (96).

1. The defermental sales tax of finished products shall be available under the Orissa Sales Tax Act, 1947 and the Central Sales Tax Act, 1956 for a period of 7 Years, 6 Years and 5 years if the industrial units are located in Zone "A", "B" and "C", respectively, and the ceiling limits shall be limited to 100 per cent of the additional fixed capital investment.

2. The expansion/modernisation/diversification shall be undertaken on the basis of separate project report duly appraised by the financial institutions.

3. The benefit of deferment shall be admissible only on the incremental sale arising out of such expansion/modernisation/diversification. The highest sale recorded during the last five years shall be the basis for calculation of incremental sales:

Provided that in no case the benefit of deferment shall have the effect of reducing the sales tax paid by the industrial units prior to expansion/modernisation/diversification:

Provided further that to become eligible for such deferment, the unit shall produce certificate from OSFC/IPICOL/Sales Tax Authorities showing clearance of their defaulted dues.

Provided further that the following categories of industries shall not be eligible for the benefit of deferment: —

1. Rice Hullers and Rice Mills
2. Flour Mills including manufacture of Besan, Pulse Mills and Chuda Mills.
3. Making of Spices, Papad etc. (excluding Papad manufactured by Co-operative Societies)
4. Confectionary (excluding mechanised confectionary).
5. Preparation of sweets and namkeens etc.

6. Bread making (excluding mechanised bakery).
7. Mixture, Bhujia and Chenachur preparing units
8. Manufacture of Ice Candy and Ice Fruits
9. Manufacture and processing of betelnuts
10. Hatcheries, Piggeries, Rabbit or broiler farming
11. Iron and Steel processors including cutting of sheets, bars, angles, coils, M.S. Sheets decoiling, straightening, corrugating, drop hammer units etc.
12. Chromo Ore beneficiation
13. Cracker Making Units
14. Tyre retreading units
15. Stone crushing units
16. Coal/Coke screening units
17. Coal/Coke briquetting
18. Production of firewood and charcoal
19. Painting and spray painting units
20. Units for physical mixing of fertilisers
21. Brick making units ( except units making refractory bricks and those making bricks from flyash, redmud and similar industrial waste).
22. Manufacturing of tarpaulin out of canvas cloth
23. Oil mills including oil processing filtering, colouring, decolouring, refining, hydrogenation, scenting etc.
24. Saw mills, Sawing of timber
25. Carpentry, joinery and wooden furniture making.
26. Drilling rigs, Bore-wells and Tube-wells
27. Units for mixing or blending of tea
28. Units for cutting raw tobacco and sprinkling, jaggery for chewing purposes and Gudakhu manufacturing units.
29. Units for bottling of medicines
30. Book binding
31. Rubber stamp making
32. Making note books, exercise note books and envelopes.
33. Printing press

34. Photo copying
35. Stencilling units
36. Processing of Stencil Paper
37. Distilled Water Units
38. Distillery Units
39. Tailoring (other than readymade garments manufacturing units).
40. Repacking and stitching of woven sacks out of woven fabrics.
41. Laundry/Dry cleaning
42. Photographic studios and Laboratories
43. Clinical/Pathological Laboratories
44. Beauty Parlours
45. Video Parlours
46. Guest Houses/Restaurants
47. Goods and passenger carriers

3. A medium/large scale transferred unit, that is to say an industrial unit whose ownership/management has been transferred in pursuance of provisions of the State Financial Corporation Act, 1951 or transferred with the approval of O. S. F. C./IPICOL and certified as such by the Director of Industries, Orissa.

Deferment of sales tax shall be limited for such period, to such extent and from such date and subject to such conditions, restrictions and exceptions as may be certified by Director of Industries, Orissa.

4. A medium/large scale sick unit, that is to say an industrial unit held sick by the Board under the provisions of the Sick Industrial Companies (Special provisions) Act, 1985 or the Nodal Committee constituted under Resolution No. 28949, dated the 30th September 1992 of Industries Department or, the State Level Inter-Institutional Committee constituted under Resolution No. 25569, dated the 25th October 1983 of Industries Department.

Deferment of sales tax shall be limited for such period, to such extent, from such date and subject to such conditions, restrictions and exceptions as may be contained in the scheme prepared by the Board under the provisions of the Sick Industrial Companies (Special Provisions) Act, 1985 or sanction orders issued with the approval of Government in Industries Department in favour of the sick industrial unit, as the case may be.

#### GENERAL CONDITIONS AND EXCEPTIONS GOVERNING DEFERMENT OF PAYMENT OF SALES TAX.

The deferment of sales tax shall be subject to the following general conditions and exception:—

- (i) The dealer must have not opted for the benefit of sales tax exemption
- (ii) The dealer opting to avail of the benefit of deferment of payment of sales tax shall make an application to the Sales Tax Officer who has granted him the certificate of registration in Form-A (96) annexed hereto within 3 months from the date of issue of this notification or 3 months from the date of commercial production whichever is later.
- (iii) The dealer applying for deferment of payment of sales tax shall execute an agreement in Form-B (96), annexed hereto, with the Industrial Promotion and Investment Corporation of Orissa Limited and submit the same to the Sales Tax Officer to whom the application for deferment has been made failing which the benefit shall not be available.
- (iv) The deferred amount of sales tax for each year shall be paid in full every year in one annual instalment commencing immediately after the expiry of the period of deferment.

- (v) If the industrial unit is closed either before or after the expiry of the period of deferment or if any event agreed upon in the agreement with the Industrial Promotion and Investment Corporation of Orissa Limited happens or if misrepresentation of facts is made, incorrect or false information furnished, the Sales Tax Officer concerned shall, after giving the dealer, an opportunity of being heard, revoke the benefit of deferment from the date it was allowed and thereupon the entire amount of payment of Sales Tax deferred up to the date of revocation of the order allowing deferment of payment of Sales Tax shall be payable by the dealer in one instalment forthwith.
- (vi) The deferment of payment of Sales Tax shall be available in respect of the sales of goods which the dealer is licensed to manufacture/process in Orissa for sale.
- (vii) A breach of any of the provisions of the Orissa Sales Tax Act, 1947 and Rules made thereunder shall render the benefit of deferment of payment of Sales Tax to be cancelled by the concerned Sales Tax Officer with the approval of the Assistant Commissioner of Sales Tax in-charge of the concerned Range and such cancellation in appropriate case may be given retrospective effect:
- Provided that no such cancellation shall be made without giving the dealer a reasonable opportunity of being heard.
- (viii) The Sales Tax Officer concerned, if satisfied, the applicant had sufficient cause for not submitting the application or agreement within the stipulated period may accept application and/or agreement for consideration after recording reasons therefor.
- (ix) Sales Tax for the purpose of calculating the ceiling of deferment in different zones shall include Sales Tax payable to Government of Orissa under the Orissa Sales Tax Act, 1947 and the Central Sales Tax Act, 1956, taken together.
- (x) The benefit of deferment of payment of Sales Tax shall not be available to the following categories of industrial units.

1. Rice Hullers and Rice Mills
2. Flour Mills including manufacture of Besan, Pulse Mills and Chuda Mills
3. Making of Spices, Papad etc. (excluding Papad manufactured by Co-operative Societies)
4. Confectionary (excluding mechanised confectionary)
5. Preparation of sweets and namkuns, etc.
6. Bread-making (excluding mechanised bakery)
7. Mixture, Bhujia and Chenachur preparing units
8. Manufacture of Ice Candy and Ice Fruits
9. Manufacture and Processing of betelnuts
10. Hatcheries, Pigeonies, Rabbit or broiler farming
11. Iron and Steel processors including cutting of sheets, bars, angles, coil, M. S. Sheets decolling, straightening, corrugating, drop hammer units, etc.
12. Iron Ore beneficiation
13. Cracker Making Units
14. Tyre retreading units
15. Stone crushing units
16. Coal/Coke screening units
17. Coal/Coke briquetting

18. Production of firewood and charcoal
19. Painting and spray painting unit
20. Units for physical mixing of fertilisers
21. Brick making units (except units making refractory bricks and those making bricks from flyash, redmud and similar industrial waste).
22. Manufacturing of tarpaulin out of canvas cloth.
23. Oil mills including oil processing, filtering, colouring, decolouring, refining, scenting etc.
24. Saw-mills, Sawing of timber
25. Carpentry, joinery and wooden furniture making
26. Drilling rigs, Bore-wells and Tube-wells
27. Units for mixing or blending of tea
28. Units for cutting raw tobacco and sprinking jaggery for chewing purposes and Gudaku manufacturing units.
29. Units for bottling of medicines
30. Book binding
31. Rubber stamp making
32. Making notebooks, exercise notebooks and envelopes.
33. Printing press
34. Photo copying
35. Stencilling units
36. Processing of Stencil paper
37. Distilled water units
38. Distillery units
39. Tailoring (other than readymade garment manufacturing units)
40. Repacking and stitching of woven sacks out of woven fabrics.
41. Laundry/Dry cleaning
42. Photographic studios and laboratories
43. Clinical/Pathological Laboratories
44. Beauty parlours
45. Video parlours
46. Guest Houses/Restaurants
47. Goods and Passenger carriers

## FORM-A (96)

APPLICATION FOR DEFERMENT OF PAYMENT OF SALES TAX UNDER SECTION 7  
OF THE ORISSA SALES TAX ACT, 1947.

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To

The Sales Tax Officer,  
..... Circle.

I/We do hereby apply for allowing the benefit of deferment of payment of Orissa Sales Tax for a period of ..... years covering the period from ..... to ..... I/We have gone through the notification of the Government of Orissa in the Finance Department No. ...., dated ..... and undertake to abide by the terms, conditions and restrictions contained therein. Fixed capital investment has been commenced in the industrial unit on or after the 1st March 1996 or on or after 1-4-1995 but before 1-3-1996 in the subdivision ..... being a medium/large/Pioneer/Priority industrial unit which has commenced commercial production on date.....

I/We furnish below further information relating to this industrial unit.

1. Name of the Industrial Unit.....
2. Location and Full address of the ..... Industrial Unit.
3. Status of the Industrial Unit.....
4. Name, Father's name and address of the Proprietor/Partners/Directors in case of association of persons or body corporate (Xerox copies of copies of documents in support thereof duly attested by a Gazetted officer to be attached).
5. Number and date of the certificate in Form ..... issued by the Director of Industries, Orissa (Xerox copy of the certificate attested by a Gazetted officer to be attached).
6. Registration No. and date under the Orissa Sales Tax Acts.....
7. Date of Commercial production as certified by the Director of Industries, Orissa, in Form .....
8. Date of expansion/modernisation/diversification on the basis of separate project report appraised by financial institutions as certified by Director of Industries, Orissa, in Form.....
9. Amount of Sales Tax collected and surcharge payable under the Orissa Sales Tax Act from 1st March 1996 or from the date of commercial production.
10. Certificate regarding gross value of fixed assets (to be attached in original) obtained from the Director of Industries, Orissa, in Form.....
11. Detail particulars of.....
  - (i) Immovable property
  - (ii) Movable property

I do hereby declare that the facts stated above are true and correct to the best of my/our knowledge.

Place.....

Signature of the applicant (with designation and seal)

Date.....

NOTE— 1. In case of a Transferred unit, a certificate relating to transfer (attested true copy from the Director of Industries, Orissa) shall be furnished.

2. In cases of a sick unit the sanction order of Government in Industries Department (attested true copy) shall be furnished.

**FORM-B (96)**  
**AGREEMENT**

THIS AGREEMENT is made this.....day of ..... one thousand nine hundred ..... BETWEEN..... a Private Public Limited Company incorporated under the Indian Companies Act, 1956/a Co-operative Society Registered under the Orissa Co-operative Societies Act, 1962/Public Sector Undertaking of State Government and its subsidiaries and having its registered office at.....in the district of ..... represented by Shri..... by Shri..... duly authorised by the Board of Directors in their meeting held on ...../ot carrying on business as sole proprietor/partner in the Firm under the name and style of M/s.....duly registered under the Indian Partnership Act, 1932 and having the registered office at..... in the district..... represented by Shri..... Proprietor/Partner duly authorised in that behalf which expression shall, unless it be repugnant to the context of meaning thereof, be deemed to include its successor or successors and assignees/the partners for the time being of the said firm and their assignees, heirs, executors (hereinafter referred to as the said industrial unit) of the first part;

**AND**

Industrial Promotion and Investment Corporation of Orissa Limited (hereinafter referred to as IPICOL which expression shall unless it be repugnant to the context of meaning thereof be deemed to include its successor or successors and assignees of the Second part;

Whereas the State Government by notification in Finance Department No.....-F., dated the ..... 1996 issued under Section 7 of the Orissa Sales Tax Act, 1947 have decided to allow subject to the conditions and exceptions specified in the said notification the registered dealer under the said Act who are certified by the Director of Industries, Orissa in Form-E (96) as medium/large industrial Units to defer payment of Sales Tax for a period of ..... Years on sale of finished products manufactured/processed by such Industrial Units from the date of commercial production as may be certified by the Director of Industries, Orissa;

And whereas, the said Industrial Unit who is a registered dealer under the Orissa Sales Tax Act, 1947 (Registration Certificate bearing No.....dated.....granted by the Sales Tax Officer .....Circle), Certified by the Director of Industries, Orissa in Form-E (96) as a medium/large Industrial Unit by his/their application, dated the .....intends/intend to apply to the Sales Tax Officer..... Circle for allowing deferment in payment of Orissa Sales Tax equal to the extent admitted in the return submitted in Form IV prescribed under the Orissa Sales Tax Rules, 1947 for the period from..... Now, it is hereby agreed by and between the parties as follows:

- (a) The industrial units shall duly observe and perform the provisions/covenants and conditions under the Orissa Sales Tax Act, 1947 and the rules framed and notifications and orders issued pursuant thereto.
- (b) The unit shall not, without taking prior approval of the IPICOL, change the location of any part of the Industrial Units or effect any substantial change in the said unit.
- (c) The Industrial Unit shall furnish to the State Government or its authorised officer and IPICOL all the information that may be required to study the functioning of the unit, in such form and by such date as may be specified from time to time.
- (d) The Industrial unit hereby acknowledge the benefit of deferment that may be conferred on it (by the State Government) and hereby covenants to pay IPICOL the aforesaid sales tax dues allowed to be deferred for payment in instalments as detailed in the schedule hereunder.

**SCHEDULE**

Instalments	The year for which Sales Tax is allowed to be deferred	Payable by
1st Instalment	for the year 19.....19	By.....
2nd Instalment	for the year 19.....19	By.....
3rd Instalment	for the year 19.....19	By.....
4th Instalment	for the year 19.....19	By.....
5th Instalment	for the year 19.....19	By.....
6th Instalment	for the year 19.....19	By.....
7th Instalment	for the year 19.....19	By.....

(e) The said Sales Tax, payment of which shall be allowed to be deferred, shall become forthwith payable by the industrial units to Government of Orissa and the Order of deferment shall stand cancelled on the happening of any of the following events, namely:—

- (i) If the industrial unit goes out of production before the payment of the deferred Sales Tax dues;
  - (ii) If the industrial unit changes the location of whole or any part of the industrial unit to effect any substantial alteration or disposes of any substantial part of the total capital investment before payment of the Sales Tax as deferred;
  - (iii) If any information furnished by the Industrial unit in the application for deferment in payment of Sales Tax contains statement which are either false or incorrect.
  - (iv) If any distress or execution proceedings is initiated upon any property of the industrial unit or any part of its assets or a receiver thereof be appointed.
  - (v) If the industrial unit commits breach of any of the covenants or provisions herein contained which are to be observed and performed by it;
  - (vi) If the industrial unit is closed for a period exceeding six months at a time for reasons other than labour trouble or want of electrical power or raw materials or ceases to carry on business for any reasons whatsoever;
  - (vii) If the industrial unit or any of the partners thereof file a petition for being adjudicated as insolvent or is adjudicated as insolvent;
  - (viii) If any petition for winding up the industrial unit passed by any competent Court or the Industrial unit passes a resolution for being wind up.
- (f) The industrial unit shall permit the person or persons authorised by the State Government or IPICOL in that behalf at any time and from time to time, during the usual hours of business to inspect the said unit or to examine records, etc. as may be relevant for the purpose and shall render him/them such assistance as may be required for the purpose aforesaid. The industrial unit shall furnish to the State Government, IPICOL or such person or persons as aforesaid as the case may be, all such information relating to the said unit as may be required by such person or persons.
- (g) The industrial unit shall observe and perform all instructions and directions that may be issued from time to time by the IPICOL in relation to utilisation of the said sum (deferred amount of Sale Tax) and shall hereafter submit to the IPICOL such information/documents on the working of the said unit at such time and in such form as may be directed by the IPICOL.
- (h) In the event of any dispute or difference arising between the parties hereto in respect of or in relation to the agreement or any provision herein contained either during the subsistence of this agreement or thereafter, the same shall be referred to the arbitration in accordance with the provisions of the Arbitration Act, 1940.
- (i) The industrial unit shall bear and pay all the cost, charges and expenses incidental to the preparation and execution of the Agreement.

IN WITNESS WHEREOF the said industrial unit, as the first part and IPICOL, as the second part have put their hands and seal on the day and year first above written.

For and on behalf of the Public Sector Undertakings of the State Government and their subsidiaries/  
company / Co-operative Society/Firm/Dealer —

SIGNED

In the presence of witnesses

- 1.
- 2.

Signature of Officer acting in the Premises for and on behalf of IPICOL in the presence of witness,

- 1.
- 2.

FORM-C (96)

PERMISSION FOR DEFERMENT

To

M/S .....

Registration Number .....

Your application, dated ..... in Form-A (96) for dferment in payment of Sales Tax under Section 7 of the Orissa Sales Tax Act, 1947 has been allowed subject to the conditions and restrictions contained in the notification of the Government of Orissa in the Finance Department No. .... dated ..... 19 ..... and those contained in the Agreement executed by you in Form B (96). The period of deferment for ..... Years commences on ..... and expires on ..... Non-observance of any conditions, etc., mentioned in the said notification No. ...., dated ..... shall render this order of deferment of Sales Tax cancelled and you will be required to pay the tax in the usual manner as if the benefit of deferment is not applicable to you.

Sales Tax Officer

Circle/Assessment Unit

FORM-D (96)

APPLICATION FOR EXERCISING OPTION FOR DEFERMENT OF PAYMENT OF SALES TAX UNDER SECTION 7 OF THE ORISSA SALES TAX ACT, 1947

To

The Sales Tax Officer ..... Circle.

I/We ..... son of ..... Proprietor/Partner/Directors of M/S ..... P. O. .... Subdivision ..... a registered dealer under the Orissa Sales Tax Act, 1947 (Registration No. .... dated ..... ) have commenced fixed capital investment on or after 1st March, 1996 or on or after 1st April, 1995 but before 1st March, 1996 as a medium/large industrial unit which has been certified by the Director of Industries, Orissa in Form-E (96) bearing No. ...., dated ..... (Attested Xerox copy enclosed). The Industrial unit has commenced commercial production on ..... as certified by the Director of Industries, Orissa in Form E (96).

I/We do hereby exercise my/our option to avail deferment of payment of Orissa Sales Tax for ..... years covering the period from the date of commencement of Commercial production as certified by the Director of Industries, Orissa in Form-E (96) in accordance with the notification of the Government of Orissa in Finance Department No. ...., dated ..... subject to conditions and exceptions imposed under the said notification. A Xerox copy of the Resolution of the Board of Directors (in the case of company, Public Sector Undertaking of the State Government and its subsidiaries or Corporation) in this regard, is inclosed. This option now exercised is final and is not liable for any changes.

I/We do hereby declare that the facts stated above are true to the best of my/our knowledge and belief.

Signature: of the dealer with designation and seal.

Place :

Date :

Registration No. ....

O. S. T. No. .... Date .....

C. S. T. No. .... Date .....

## OFFICE OF THE DIRECTOR OF INDUSTRIES, ORISSA, CUTTACK

FORM-E (96)

[See serial Nos. 43-A (b) and 44-A]

(For Medium/Large/Pioneer/Priority industrial units)

No. .... And

Date :

This is to certify that .....

1. Name and address of the Industrial unit .....
2. Status of the Industrial unit .....  
(Whether Medium/Large/Pioneer/Priority unit)
3. Name (s) of Proprietor/Parties/Directors/Members  
and their address .....
4. Date from which fixed capital investment was  
commenced .....
5. Date from which commercial Production started .....
6. Value of fixed capital investment .....
7. Investment in Land/building/machinery, etc.  
including book value of each .....
8. Installed capacity of the Industrial unit .....
9. Date/period when expansion/modernisation/  
diversification was taken up .....
10. Date from which increased commercial produc-  
tion was started .....
11. Extent of increased installed capacity .....
12. Goods manufactured in the original unit and  
the unit undertaking expansion/modernisation/  
diversification .....
13. Whether the unit is manufacturing ultimate  
goods or intermediate goods .....
14. Any other particulars relating to the Industry .....

DIRECTOR OF INDUSTRIES  
ORISSA

[No. 33382—CIA-72/96-P.]

By order of the Governor

K. C. PARIJA

Under-Secretary to Government