

**FINANCE DEPARTMENT
NOTIFICATION**

The 16th October 1996

S. R. O. No. 821/96—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 the following further amendments shall be made to 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, after Serial No. 88-A, the following new serials and entries shall be inserted under appropriate columns, namely:—

- | | | |
|--------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| “88-B. | Sale of finished products of Re-rolling Mills where the raw materials purchased by such Re-rolling Mills for which tax have been paid under the Orissa Sales Tax Act, 1947. | One per cent |
| 88-C. | Sale of finished products of Re-rolling Mills where the raw materials purchased by such Re-rolling Mills for which tax have not been paid under the Orissa Sales Tax Act, 1947, | Four per cent.”. |

[No. 44243—CTA-165/96-F.]

By order of the Governor

K. C. PARIJA

Under-Secretary to Government

**FINANCE DEPARTMENT
NOTIFICATION**

The 18th October 1996

S. R. O. No. 827/96—In exercise of the powers conferred by Section 8 of the Orissa Sales Tax Act, 1947 (Orissa Act 14 of 1947), the State Government do hereby notify that the sale of “razor and razor blades” in a series of sales by successive dealers shall be taxed at the point at which the first of such sale is effected by a registered dealer under the said Act.

[No. 45031—CTA-83/96-F.]

By order of the Governor

K. C. PARIJA

Under-Secretary to Government

**FINANCE DEPARTMENT
NOTIFICATION**

The 7th November 1996

S. R. O. No. 851/96—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 exempt from tax the sale of finished products of the Re-rolling Mills during the period from 1st January 1990 to 23rd October 1996 subject to the following conditions, namely:—

- (i) tax under the Orissa Sales Tax Act, 1947 have been paid by such Re-rolling Mills on purchase of raw-materials; and
- (ii) tax under the Orissa Sales Tax Act, 1947 have not been collected on sale of finished products by such Re-rolling Mills.

[No. 46751—CTA-165/96-F.]

By order of the Governor

K. C. PARIJA

Under-Secretary to Government