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FINANCE DEPARTMENT

NOTIFICATION

The 4th April, 2005

**S.R.O. No. 210/2005** — In exercise of the powers conferred by clause (28) of section 2 of the Orissa Value Added Tax Act, 2004 (Orissa Act 4 of 2005), the State Government do hereby notify that, with effect from the 1st day of April, 2005, the term manufacture under the said Act shall not include the following activities for the purpose of the said Act, namely :-

1. Rice hullers and rice mills.
2. Flour mills including manufacture of besan, pulse mills and chuda mills.
3. Spice and papad making units.
4. Confectionery (excluding mechanized confectionery).
5. Preparation of sweets and numkeens.
6. Bread making (excluding mechanized bakery).
7. Mixture, bhujia and chenachur preparing units.
8. Manufacture of ice candy and ice fruits.
9. Manufacture and processing of betel nuts.
10. Hatcheries, piggeries, rabbit or broiler farming and prawn/fish farming.
11. Iron and steel processors including cutting of sheets, bars, angles, coils, M.S. sheets, decoiling, straightening, corrugating, drop hammer units.
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 fire wood and charcoal.
19. Painting and spray painting units.
20. Units for physical mixing of fertilizers.
21. Brick making units( except units making refractory bricks and those making bricks from fly ash , red mud and similar Industrial waste).
22. Manufacturing of tarpaulin out of canvas cloth.
23. Oil mills including oil processing, filtering, colouring, de-colouring, 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. Unit for mixing or blending of tea.
28. Units for cutting raw tobacco and sprinkling, jaggery for chewing purposes and gudakhu manufacturing units.
29. Stenciling units.
30. Units for bottling of medicines.
31. Book binding.
32. Rubber stamp making.
33. Making note books, exercise note books and envelopes.
34. Printing press.
35. Photo copying.
36. processing of stencil paper.
37. Distilled water, mineral water and aerated water units.
38. Tailoring ( other than readymade garment manufacturing Units).
39. Repacking and stitching of woven sacks out of woven fabrics.
40. Laundry/ dry cleaning.
41. Photographic studios and laboratories.
42. Beauty parlours.
43. Video Parlours.
44. Guest houses/ restaurants.

45. Transportation of men and materials other than raw materials.
46. Clinical/pathological laboratories.
47. Decorticating, expelling, crushing, punching, frying of oil seeds.
48. Fruit juice base soft drink units (excepting the units manufacturing fruit pulp or fruit pulp and juice out of it).
49. Distillery, bottling units or any activity in respect of IMFL or liquor of any kind.
50. Size reducing, size separating units
51. Grinding and mixing units
52. Construction of building and furnishing of offices.

[No.17803-CTA-19/2005-F.]

By order of the Governor

P.K. BISWAL  
Under Secretary to Government