

The Orissa Gazette

**EXTRAORDINARY
PUBLISHED BY AUTHORITY**

No. 648, CUTTACK, MONDAY, MAY 15, 2006/ BAISAKHA 25, 1928

FINANCE DEPARTMENT

NOTIFICATION

The 12th May 2006

S.R.O. No. 153/2006 —In exercise of the powers conferred by the entry appearing against serial No.74 of PART II of Schedule B of the Orissa Value Added Tax Act, 2004 (Orissa Act 4 of 2005), and in supersession of the notification of the Government of Orissa in the Finance Department No.17800-CTA-19/2005-F., dated the 4th April 2005 as amended in the notification of the Government of Orissa in the Finance Department No.52946-CTA-19/2005-F., dated the 24th November 2005, the State Government do hereby notify that 'industrial input' shall be construed as those inputs which directly go into the composition of the finished products manufactured by the purchasing dealer for sale and shall include consumables directly used in such manufacturing process for production of finished products, which the purchasing dealer is licensed to manufacture subject to the condition that such industrial inputs are specified in the certificate of registration of the purchasing dealer.

[No. 20279 – CTA – 19/2005-F.]
By order of the Governor

P.K. BISWAL
Deputy Secretary to Government