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FINANCE DEPARTMENT
NOTIFICATION
The 26th June 2006

S.R.O. No. 380/2006—The following draft of certain rules further to amend the Orissa Entry Tax Rules, 1999, which the State Government propose to make in exercise of the powers conferred by section 37 of the Orissa Entry Tax Act, 1999 (Orissa Act 11 of 1999), is hereby published as required by sub-section (1) of the said section for the information of all persons likely to be affected thereby and notice is hereby given that the said draft will be taken into consideration by the State Government on or after the expiry of a period of ten days from the date of publication of this notification in the *Orissa Gazette*.

Any objection or suggestion which may be received from any person in respect of the said draft before the expiry of the period so specified will be considered by the State Government.

DRAFT

1. (1) These rules may be called the Orissa Entry Tax (Amendment) Rules, 2006.
(2) They shall come into force on the date of their publication in the *Orissa Gazette*.
2. In the Orissa Entry Tax Rules 1999, in rule 3, –
 - (i) to sub-rule (2), the following proviso shall be added, namely :—

“Provided that in case of goods specified in items 2, 23, 24, 25, 26, 27 and 31 of Part II of the Schedule to the Act, the rate of tax shall be 12% when such goods are brought from outside the State by a dealer or person, as the case may be, for the purpose other than sale.”;
 - (ii) to sub-rule (3), the following proviso shall be added, namely :—

“Provided that,
(a) in case of goods specified in items 7, 26, 27, 40 and 45 of Part I of the Schedule to the Act, the rate of tax shall be 12% when such goods are brought

from outside the State, for the purpose other than sale or for the purpose other than consumption as raw materials which directly go into the composition of finished products for sale, as the case may be,

(b) in case of goods specified in item 61 of Part I of the Schedule to the Act, the rate of tax shall be 4% when such goods is obtained from outside the State.”; and

(iii) in sub-rule (4), in clauses (a), (b) and (c) after the words “for use as raw materials”, the words “which directly go into the composition of finished products” shall, respectively, be inserted.

[No. 28091- CTN- 3/2005-F.]

By order of the Governor

P. K. ROUT

Under-Secretary to Government