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FINANCE DEPARTMENT

NOTIFICATION

The 27th August 2007

S.R.O. No. 451/2007— In exercise of the powers conferred by Section 102-A of the Orissa Value Added Tax Act, 2004 (Orissa Act 4 of 2005), the State Government do hereby make the following amendments to Schedules A and B to the said Act and direct that the said amendments shall come into force on the 1st September, 2007, namely:—

AMENDMENTS

1. In the said Schedule A,—

- (i) for entry appearing in column (2) against serial No. 43, the following entry shall be substituted, namely:—

“Seeds of oil seeds certified by the Certification Agency and Truthfully labelled seeds of oil seeds having prescribed standard and carrying prescribed label under the Seeds Act, 1966 and all seeds excluding oil seeds”; and

- (ii) after serial No.44, the following new serials and the entries against them shall, respectively, be inserted, namely : —

“ 45. Gamucha and Lungi

46. Sale of Goods to Military Personnel/ Ex-Service Personnel in CSD Canteens”.

2. In part II of the said Schedule B, —

- (i) For item(xx) alongwith its entry appearing in column(2) against serial No.82, the following item alongwith its entry shall be substituted, namely: —

“(xx) Safflower (*Carthamus tinctorius*),

but excluding seeds of oil seeds as specified in Schedule A”; and

- (ii) in the entry appearing in column (2) against serial No. 114, after the word and comma “towel”, and before the words “terry towel”, the words and commas “gamucha, lungi”, shall be omitted.

[No. 35458-CTA-41/2005/F.]

By order of the Governor

P. K. ROUT

Under-Secretary to Government