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FINANCE DEPARTMENT

NOTIFICATION

The 25th February 2009

S.R.O. No. 66/2009—In exercise of the powers conferred by section 17-A of the Orissa Value Added Tax Act, 2004 (Orissa Act 4 of 2004) the State Government having been satisfied that it is necessary so to do in the public interest do hereby exempt from tax the sale/purchase of materials to be used by the donor agencies/organization for the purpose of rehabilitation and reconstruction work in the flood affected areas of the State subject to the following conditions, namely:—

- (i) The concerned agency/organization shall apply to the Commissioner of Sales Tax through the Special Relief Commissioner, Orissa or any Officer duly authorised by him indicating the details of the materials to be purchased for the purpose of rehabilitation or reconstruction work in the flood affected areas alongwith a copy of the order of Government of India or the Government of Orissa entrusting it to undertake such work.
- (ii) On receipt of such application, the Commissioner of Sales Tax shall after being satisfied about the genuineness of the application, issue an eligibility certificate in favour of the applicant in the *pro forma* as in Appendix-I, to this notification.
- (iii) The said agency/organization shall furnish the details of purchase made during a month by 7th of the succeeding month to the Commissioner of Sales Tax in the *pro forma* as in Appendix-II to this notification.
- (iv) The selling dealer shall furnish a copy of the purchase order placed by the said organization, copy of the eligibility certificate issued as per paragraph (ii) and copy/copies of the bill/invoice in support of the claim of exemption under the notification alongwith the return to be furnished by him under the said Act and Rules made thereunder.
- (v) The eligibility certificate may be cancelled by the Commissioner of Sales Tax at any time on the recommendation of the Special Relief Commissioner or any officer authorised by him for failure of the said organization to fulfill the conditions in the notification.

ELIGIBILITY CERTIFICATE

No.....

Date.....

This is to certify that M/s.(name and address) which has been entrusted with rehabilitation/reconstruction work in the flood affected areas of the State by the Government of Orissa/Government of India is eligible to purchase the following materials from any registered dealer of the State of Orissa free of tax under the Orissa Value Added Tax Act, 2004 subject to the following conditions.

1. M/s..... shall place a purchase order with the selling dealer specifying the details of materials with quantity and value of such materials to be purchased for use in rehabilitation/reconstruction work.

2. This certificate shall remain valid till.....(date).

<u>Details of materials</u>	<u>Quantity</u>	<u>Value</u>
(1)
(2)
(3)

Commissioner of Sales Tax/
Additional Commissioner of Sales Tax,Orissa

Memo No. _____/., Date _____/

Copy of Finance Department/Special Relief Commissioner, Orissa for information.

Commissioner of Sales Tax/
Additional Commissioner of Sales Tax,Orissa

DETAILS OF MATERIALS PURCHASED**DURING THE MONTH OFYEAR.....**

1. Name and address of the organization
2. Number and date of the Eligibility Certificate
3. Details of purchases made during the month

Name & Address of the dealer from whom purchased	R.C. No.	Bill/Invoice No. & date	Particulars of Materials	Quantity	Value
(1)	(2)	(3)	(4)	(5)	(6)

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4. Certified that the above materials have been purchased for utilization in rehabilitation / reconstruction work in the flood affected area, i.e. _____
Block/District of the State of Orissa.

Signature of Authorized Officer

This notification shall remain in force till the 30th day of June, 2009.

[No.10187-CTA-53/2008-F]

By order of the Governor

P. K. ROUT

Under-Secretary to Government