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## FINANCE DEPARTMENT

### NOTIFICATION

The 27th January 2009

**S.R.O. No.34/2009**—In exercise of the powers conferred by clause (m) of sub-section (8) of section 20 of the Orissa Value Added Tax Act, 2004 (Orissa Act 4 of 2005), the State Government, having been satisfied that it is necessary so to do, hereby specify that no input tax credit shall be allowed to the registered dealers in respect of the goods description of which is given in the Schedule below.

#### SCHEDULE

Sl. No.	Description of goods
(1)	(2)
1	Coal except when purchased for resale
2	Furnace oil except when purchased for resale
3	Kerosene except when purchased for resale
4	All automobiles including commercial vehicle/two wheelers/three wheelers required to be registered under the Motor Vehicles Act 1988 and including tyres and tubes, spare parts and accessories for the repair and maintenance thereof; except when purchased for resale.
5	Air conditioning units other than those used in plant and laboratory except when purchased for resale
6	Earth moving equipment such as dozers, loaders and excavators; and poclain, dumpers and tippers etc. except when purchased for resale.
7	Machinery and equipments including accessories and component parts thereof purchased for use in mining.
8	Machinery and equipments including accessories and component parts thereof purchased for use in construction activities such as mixer, road roller, paver, vibrator etc.

[No.4762/CTA-63/08-F]

By order of the Governor

P.K.ROUT

Under-Secretary to Government