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## FINANCE DEPARTMENT

### NOTIFICATION

The 31st March 2010

**S.R.O. No.104/2010**— In exercise of the powers conferred by Section 17-A 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 in the public interest, do hereby exempt from tax the sale of used car as specified in item No. 123A of Schedule B appended thereto to the extent to which the rate of tax in respect thereof exceeds 2% which shall come into force on the 1<sup>st</sup> of April, 2010 on the following conditions; namely: —

1. That the aforesaid exemption is applicable to the selling dealer who shall be registered under the Orissa Value Added Tax Act, 2004.

2. That the selling dealer shall not be entitled to any claim for input tax credit on the tax paid on the materials purchased for use in renovation of the used car before resale by him.

[No.14310-CTA-32/2009-F.]

By order of the Governor

S. ROUT

Under-Secretary to Government