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FINANCE DEPARTMENT

NOTIFICATION

The 2nd July, 2012

S.R.O. No. 345/2012— In exercise of the powers conferred by sub-section (1) of Section 102A of the Odisha Value Added Tax Act, 2004 (Odisha Act 4 of 2005), the State Government do hereby make the following amendments to Schedule B to the said Act , namely:—

AMENDMENT

In Schedule B,—

(A) in PART II,

(i) in the entry appearing in column(2) against Serial No.6, the words and coma “fly ash bricks” appearing therein shall be omitted;

(ii) in the entry appearing in column(2) against Serial No.48A, after the words and coma “Excavator, backhoe loader, bulldozer” the following shall be added, namely:—

“ ,all kinds of crane and wheel loader”

(ii) in the entry appearing in column(2) against Serial No. 65, after the words “havan samagri including” the words and coma “camphar or karpoor,” shall be inserted;

(iv)after Serial No. 107, the following serial and entries against it shall be inserted, namely:—

“107A. Soya nuggets commonly known as soya badi”; and

(v) after Serial No. 98, the following Serial and entries against it shall be inserted, namely:—

“98A. Sanitary napkins and diapers”;

(B) after PART II, the following sub PART shall be inserted, namely:—

“ PART IIA

GOODS TAXABLE AT OTHER RATES

Sl. No.	Name of commodities	Rate of tax applicable
1.	Unmanufactured Tobacco, beedis and tobacco used in manufacture of beedis.	10%
2.	Tobacco and its products other than unmanufactured tobacco, beedis and tobacco used in manufacture of beedis.	25% .”

[No.24738- FIN-CT1-TAX-0025/2012/F.]

By Order of the Governor

S. ROUT

Under-Secretary to Government