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FINANCE DEPARTMENT NOTIFICATION

The 30th November, 2013

S.R.O. No. 700/2013— In exercise of the powers conferred by sub-section (1) of Section 102-A of the Odisha Value Added Tax Act, 2004 (Odisha Act 4 of 2005), the State Government do hereby make the following amendments to Schedules B and C to the said Act and direct that the said amendments shall come into force on the 1st December, 2013, namely:—

AMENDMENT

1. In Schedule B, in Part-II, for the entry appearing in column (2) against serial No. 12 including the *Explanation* thereto, the following entry shall be substituted, namely:—

“Aviation Turbine Fuel (ATF) and Aviation Gas (AV Gas)”

Explanation:— for the purpose of this entry, the goods “Aviation Turbine Fuel(ATF) and Aviation Gas (AV Gas)” shall be subject to levy of tax for a period of five years from the 1st December, 2013.

2. In Schedule C, for the entry appearing in column (2) against serial No. 3, including the *Explanation* thereto, the following entry shall be substituted, namely:—

“Light Diesel Oil”

[No. 35833-FIN-CT1-TAX-0055-2012/F.]

By Order of the Governor

S. ROUT

Deputy Secretary to Government