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FINANCE DEPARTMENT

NOTIFICATION

The 11th April, 2013

S.R.O. No.200/2013— 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, against serial No. 46, after the words “Cosmetics Act, 1940 (23 of 1940)” appearing in column (2) of the entry made thereof, the following words shall be added namely:—

“Excluding all Pharmaceutical Oral Liquid Preparations other than Homoeopathic and Ayurvedic drugs containing absolute alcohol 20% v/v or more in the finished product” and

(b) In PART II A, after serial No. 2, the following serial and the necessary entry against thereof shall be inserted, namely:—

“ 3. All Pharmaceutical Oral Liquid Preparations other than : 50%
Homoeopathic and Ayurvedic drugs containing absolute
alcohol 20% v/v or more in the finished product.”.

[No.14355-FIN-CT1-TAX-0053/2012/F.]

By Order of the Governor

S. ROUT
Under-Secretary to Government