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FINANCE DEPARTMENT

NOTIFICATION

The 17th January, 2014

S.R.O. No.17/2014— 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, in PART IIA, after serial No.3, the following serial and the entry against it shall be inserted under appropriate column, namely:—

“4. Pre-owned commercial vehicles sold through Registered Dealers. 2%”.

Explanation: 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 or repair of the Pre-owned commercial vehicles before resale.

[No.1276 /FIN-CT1-TAX-0009/2013/F.]

By Order of the Governor

P.K. PADHI

Under Secretary to Government