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FINANCE DEPARTMENT

NOTIFICATION

The 30th September, 2014

S.R.O. No.456/2014— In exercise of the powers conferred by Section 17-A of the Odisha Value Added Tax Act, 2004 (Odisha Act 4 of 2005), the State Government having been satisfied that it is necessary so to do in the public interest, do hereby exempt the sale of Prototype of Aero-engines, Systems, Sub-systems, Parts and accessories including software, documentation and intangibles thereof for design and development and for trial purposes from payment of tax payable under the said Act subject to the condition that the said goods shall be used for the purpose of development and manufacture or production of Aero-engines and Spare parts including repairing and overhauling thereof for sale or supply of the same to Defence and Paramilitary Organisations of India.

The said notification shall be deemed to have come into force on the 1st day of February, 2013.

[No. 28517– FIN - CT1 – TAX – 0011/ 2014/F.]

By Order of the Governor

B. K. DAS

Special Secretary to Government